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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Observations and recommendations on cross-cutting issues related to peacekeeping operations

Report of the Advisory Committee on Administrative and Budgetary Questions

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Abbreviations

AMISOM	African Union Mission in Somalia
GIS	geographic information system
ICT	information and communications technology
IPSAS	International Public Sector Accounting Standards
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OIOS	Office of Internal Oversight Services
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNDOF	United Nations Disengagement Observer Force
UNAMID	United Nations-African Union Hybrid Operation in Darfur
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNISFA	United Nations Interim Security Force for Abyei
UNLB	United Nations Logistics Base at Brindisi, Italy
UNMEER	United Nations Mission for Ebola Emergency Response
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNTSO	United Nations Truce Supervision Organization
WFP	World Food Programme

I. Introduction

1. The present report contains the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions on cross-cutting issues relating to the financing of peacekeeping operations. In section II, the Committee addresses matters arising from the reports of the Secretary-General on peacekeeping operations, including, where relevant, reference to recommendations or observations of the Board of Auditors. A separate report of the Committee on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the 12-month financial period ended 30 June 2014 is contained in document A/69/838. The observations and recommendations of the Committee on the report of the Secretary-General on special measures for protection from sexual exploitation and abuse (A/69/779) are contained in section III of this report. In 2015, this being the final year of the implementation of the global field support strategy, the Committee's observations and recommendations on the fifth annual progress report of the Secretary-General on the implementation of the global field support strategy (A/69/651) are contained in a stand-alone report (A/69/874).

2. The list of the documents related to peacekeeping that were considered by the Advisory Committee during its winter 2015 session is provided in annex I to the present report. During its consideration of the cross-cutting issues relating to the financing of peacekeeping operations, the Committee met with representatives of the Secretary-General, who provided additional information and clarification concluding with written responses received on 23 April 2015.

II. Reports of the Secretary-General on the financing of peacekeeping operations

A. General observations and recommendations

1. Format and presentation of reports

3. Since 1994, the Advisory Committee has issued an annual general report on the administrative and budgetary aspects of the financing of peacekeeping operations as a way to deal with the cross-cutting issues that emerge as a result of its consideration of the reports of the Secretary-General on the individual peacekeeping missions as well as his annual report on the overview of the financing of the United Nations peacekeeping operations.[1] Following consideration of these reports, the General Assembly has traditionally adopted a resolution on cross-cutting peacekeeping issues.

[1] At the request of the General Assembly, the Secretary-General has, since the fifty-seventh session, also issued an annual report on the special measures for protection from sexual exploitation and abuse and, since the sixty-fourth session, an annual progress report on the implementation of the global field support strategy (as mandated by the General Assembly in resolutions 57/306 and 64/269 respectively). The Advisory Committee has incorporated its observations and recommendations on those two subjects into its annual cross-cutting report relating to peacekeeping operations. In 2015, this being the final year of implementation of the global field support strategy, the Committee has included its observations and recommendations on that subject in a stand-alone report (A/69/874).

4. Since the 2008/09 peacekeeping cycle, the General Assembly has adopted such a resolution three times (resolutions 64/269, 65/289 and 66/264). At the sixty-seventh and sixty-eighth sessions, no action was taken on the related reports, including on the observations and recommendations contained in the annual cross-cutting report of the Advisory Committee. In its previous cross-cutting report, the Committee stated that it had drawn on some of its observations and recommendations from the prior year and, where they were still valid, had restated or adapted them in the context of that report (A/68/782, para. 2). The General Assembly, in its decision 68/549 C, subsequently decided to defer until its sixty-ninth session consideration of several reports on cross-cutting issues, including the previous report of the Secretary-General on the overview of the financing of peacekeeping operations (A/68/731) and the related report of the Committee (A/68/782).

5. **The Advisory Committee notes that, subject to the observations and recommendations contained in the present report as well as those contained in its report on the implementation of the global field support strategy (A/69/874), all matters contained in the reports submitted at the sixty-eighth session, including the related observations and recommendations of the Committee, continue to be valid and subject to the consideration of the General Assembly at the current session.** For ease of reference, the subject areas covered by the Committee's previous report, with the exception of the recommendations relating to the global field support strategy, together with the references to the pertinent paragraphs in that report, are listed in annex II to the present report. In addition, section II.F of the present report provides information on subject areas which are not discussed in depth and where previous recommendations remain valid, but for which updated information was provided in the course of the Committee's consideration of the Secretary-General's most recent overview report.

6. Furthermore, the Advisory Committee has made extensive observations and recommendations on certain subjects such as human resources management, accountability, procurement and contract management, and standards of accommodation for air travel, relating to recent reports of the Secretary-General that cover the entire scope of the United Nations Secretariat, including its peacekeeping operations. In such cases, the observations and recommendations of the Committee made in those contexts also apply to the management and administration of peacekeeping operations and are not reproduced in the context of the present report (see A/69/572, A/69/802, A/69/809 and A/69/787).

7. **In view of the foregoing, the Advisory Committee has decided to adapt its own treatment of cross-cutting matters relating to peacekeeping operations, with a view to providing the General Assembly with more targeted, in-depth advice on administrative and budgetary matters that have arisen since the issuance of its previous cross-cutting report.** Therefore, the present report will provide detailed observations and recommendations only on those subjects relating to which, in the view of the Committee, there have been (a) significant new developments reported in the Secretary-General's report on the overview of the financing of the United Nations peacekeeping operations; (b) further developments in the observations of the Committee since the issuance of its previous cross-cutting report; and/or (c) concerns relating to the management and administration of

peacekeeping resources, including those reported in the most recent report of the Board of Auditors.[2]

8. In this connection, the Advisory Committee notes, as shown in table 1, that the size and number of subjects relating to peacekeeping operations treated in the annual overview report of the Secretary-General has grown significantly over the past five years. The report contains extensive financial and statistical details as well as accompanying text pertaining to a wide range of themes and specific subjects. The most recent report (A/69/751/Rev.1) at 97 pages in length, with an additional 69 pages of annexes, covering more than 40 subject areas, is more than three times the length of the same report (with annexes) just five years previously.

Table 1

Overview of the financing of the United Nations peacekeeping operations: reports of the Secretary-General, 2010-2015

Year of issuance	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*
Document symbol	A/64/643	A/65/715	A/66/679	A/67/723	A/68/731	A/69/751/Rev.1
Total number of pages	48	56	85	147	144	166
Number of pages, report	45	55	82	88	94	97
Number of pages, annexes	3	1	3	59	50	69
Approximate number of subject areas	24	29	26	41	37	40
Number of data tables (report/annexes)	12 (11/1)	14 (13/1)	19 (18/1)	44 (16/28)	31 (18/13)	37 (22/15)

9. At the same time, the Advisory Committee notes that there are no specific actions or decisions expected of the General Assembly following its consideration of the overview report. The recommended action to be taken by the General Assembly, as reflected in section IX of the Secretary-General's report, is simply to take note of the report (A/69/751/Rev.1, para. 257). No specific action or comment is sought on any of the details contained in the prior eight sections of the report, notwithstanding the fact that a number of different initiatives and policy developments are described therein.

10. **The Advisory Committee considers that the annual overview report should play an important role in providing information on the strategic direction of United Nations peacekeeping and on the efficient and effective use of resources. In the view of the Committee, recent reports of the Secretary-General on the overview of the financing of the United Nations peacekeeping operations have however become lengthy documents, lacking focus and precision, no longer serving to highlight the most important recent policy developments that have a cross-cutting impact across different peacekeeping operations. Furthermore, no specific action or guidance is sought with respect to any specific initiatives or policies outlined in the current report of the Secretary-General.**

[2] See A/69/5 (Vol. II) and the report of the Secretary-General (A/69/781) and the observations and recommendations of the Advisory Committee in its report thereon (A/69/838).

11. **The Advisory Committee recommends, therefore, that the General Assembly request the Secretary-General to submit a streamlined report in the future that focuses on new developments, policy changes and management challenges facing the different peacekeeping operations, clearly highlighting all those requiring clearly defined action and decision-making from the General Assembly, along with the implications for individual peacekeeping budgets. In addition, the Secretary-General may consider providing more analytical text in the body of his overview report, while issuing a separate addendum to the main report, which would consolidate detailed budgetary information relating to the past, present and future reporting periods.**

2. Overview of financial and human resources for peacekeeping

12. In his overview report (A/69/751/Rev.1, para. 2), the Secretary-General states that the Organization is engaged in 16 active peacekeeping operations with more than 120,000 uniformed and civilian staff serving in those operations. He indicates that during the past two years the demand for peacekeeping operations continued to grow, with the authorization of the establishment of new peacekeeping missions in Mali (MINUSMA) and in the Central African Republic (MINUSCA). In addition, he indicates that new threats and rapidly changing realities on the ground have required adjustments to the mandate or posture of several other missions, including UNDOF and UNMISS.

13. During its consideration of that report, the Advisory Committee was provided with updated figures in terms of the overall proposed resource requirements for 2015/16 as at 20 April 2015.[3] Table 2 reflects the updated figures and provides an overview of the resources allocated and personnel deployed in peacekeeping missions since 2009/10.

Table 2
Overview of financial and human resources for peacekeeping operations, as at 20 April 2015

Peacekeeping component	*2009/10*	*2010/11*	*2011/12*	*2012/13*	*2013/14*	*2014/15*	*2015/16*
			Actual			*Approved*	*Proposed*
Financial resources (gross)							
Peacekeeping missions and UNSOA	7 200.2	7 175.8	7 152.9	6 889.3	7 136.8	8 065.8	8 082.0
UNLB	57.9	68.1	64.3	68.6	68.5	70.3	71.7
Support account (including enterprise resource planning project)	318.5	341.4	344.8	329.7	315.0	326.0	338.1
Total[a]	**7 576.6**	**7 585.3**	**7 562.0**	**7 287.6**	**7 520.3**	**8 462.1**	**8 491.8**
Subtotal, UNLB and support account	**376.4**	**409.5**	**409.1**	**398.3**	**383.5**	**396.4**	**409.8**
Ongoing missions[b]	17	16	16	16	15	16	16
Number of personnel							
United Nations uniformed personnel[c]	113 613	111 537	112 554	110 098	113 326	127 138	120 684

[3] Those figures were reflected in the final version of that document, which became available on 20 April 2015.

Peacekeeping component	*2009/10*	*2010/11*	*2011/12*	*2012/13*	*2013/14*	*2014/15*	*2015/16*
			Actual			*Approved*	*Proposed*
AMISOM uniformed personnel[d]	8 270	12 270	17 731	17 731	22 126	22 126	22 126
Civilian personnel in missions[e]	26 927	26 391	24 291	23 694	22 808	22 542	21 475
Civilian personnel to support missions[f]	1 759	1 919	1 859	1 852	1 855	1 882	1 919

[a] The financial resources for peacekeeping operations include the resources for UNSOA, but exclude UNMOGIP and UNTSO, which are funded under the regular budget.
[b] The number of peacekeeping missions includes UNMOGIP and UNTSO but excludes UNSOA.
[c] Highest level of personnel authorized by the Security Council; includes UNMOGIP and UNTSO but excludes UNSOA.
[d] Highest level of personnel authorized.
[e] Excludes UNLB and the support account but includes UNTSO, UNMOGIP and UNSOA.
[f] Posts and positions funded from the support account and UNLB.

14. Table 2 indicates that the total resources requested for 2015/16 amount to $8.49 billion, reflecting an increase of $29.6 million, or 0.4 per cent when compared to the approved resources for the 2014/15 period. The Advisory Committee notes that these figures had been adjusted downwards from the initial estimates contained in an advance version of the Secretary-General's report, following the Security Council's decision of 2 April 2015 with respect to the future operations of UNMIL (resolution 2215 (2015)). The final figures are now reflected in the revised version of the overview report.

15. As far as the number of personnel deployed to peacekeeping is concerned, table 2 also includes the number of uniformed and civilian personnel in missions, which is summarized in the lower portion of the table. Over the past six years, the number of United Nations uniformed personnel has fluctuated marginally from year to year, though it has remained continuously above 110,000. The number of civilian personnel has progressively decreased since 2009/10. In 2015/16, the projected number of civilian personnel (21,475) would be approximately 20 per cent lower than the number in 2009/10. The Advisory Committee notes that these figures do not include the numbers of independent contractors and consultants that are deployed in peacekeeping.

16. The Advisory Committee notes that table 2 has been a feature of the Secretary-General's report for a number of years. However, in the view of the Committee, differences in funding arrangements (e.g. UNTSO and UNMOGIP) and operational mandates (e.g. UNSOA), and the nature of different figures (actual expenditure versus approved or proposed funding levels) have become a challenge to providing a summary of the overall financial and human resources for peacekeeping operations which is clear, consistent and comparable between periods. **The Advisory Committee considers that there may be a more suitable format for presenting summary data on the financial and human resources dedicated to United Nations peacekeeping and encourages the Secretary-General to explore presentational improvements in the next overview report in order to facilitate understanding and comparisons between financial periods.**

17. The Secretary-General indicates in his report that the Secretariat periodically carries out strategic reviews to identify opportunities and priorities for individual peacekeeping operations and to ensure the alignment of mandates with required

capacities, capabilities and financial resources. These reviews typically take place ahead of mandate renewals or in response to changed circumstances on the ground. Since 2013, strategic reviews have been undertaken in seven different missions (A/69/751/Rev.1, para. 30). In addition, in order to ensure that the mission civilian staffing composition is appropriate to implement mission mandates effectively, civilian staffing reviews have been carried out in seven missions and the Regional Service Centre at Entebbe, Uganda (ibid., para. 198). The Advisory Committee makes specific observations with respect to planning, budgeting and financial management for peacekeeping operations and the impact of different management improvements and efficiency measures in sections B and C below.

18. In terms of the broad distribution of costs across the total resources allocated for United Nations peacekeeping, the report indicates that 43 per cent of all peacekeeping operation expenditure entails direct costs for troop- and police-contributing countries, including legislated payments for military and police contributions and capability, rations and rotation movements, while 20 per cent relates to the costs associated with civilian personnel and the remainder relates to operational costs (ibid., para. 90).

B. Planning, budgeting and financial management

1. Budget performance for the period from 1 July 2013 to 30 June 2014

(a) Budget implementation

19. In table 2 of his overview report (A/69/751/Rev.1), the Secretary-General indicates that, for the period from 1 July 2013 to 30 June 2014, expenditure of $7.53 billion in 13 active peacekeeping missions, UNSOA, the United Nations Logistics Base[4] at Brindisi, Italy, and the support account for peacekeeping operations, was made against a total appropriation for the period of $7.84 billion, with an unencumbered balance of $314.4 million. This reflects an overall budget implementation rate of 96 per cent, as compared to a rate of 98.8 per cent for the preceding period. The Secretary-General states that the variance was attributable largely to reduced troop and/or staffing requirements not anticipated during mission budget preparations and that variations in troop deployment levels and associated rotation costs had a significant impact on expenditures against related budget estimates (ibid., para. 89).

20. Table 3 in the report contains a breakdown of overall expenditure for the 2013/14 period as compared to the apportionment and the variances between them. The Advisory Committee notes that there is an underexpenditure of $177.3 million relating to military and police personnel (or 5.3 per cent), while there was overexpenditure for civilian personnel of $48.8 million (or 2.7 per cent). In terms of operational costs, significant underexpenditure occurred under air transportation ($151 million or 15.8 per cent), facilities and infrastructure ($23.8 million or 3.2 per cent), communications ($38.4 million or 23.2 per cent) and ground transportation ($14.2 million or 7 per cent), while overexpenditure occurred under official travel, by

[4] The report of the Secretary-General uses the terms United Nations Logistics Base and Global Service Centre interchangeably. In the absence of an explicit General Assembly decision to change the nomenclature, the Committee will continue to use the term United Nations Logistics Base in the context of the present report.

$12.8 million (or 25.3 per cent), and under information technology by $34.2 million (or 33.7 per cent). Detailed information on the factors affecting the budget performance of individual missions is outlined in table 4 of the overview report.

21. The Advisory Committee notes that four missions (UNAMID, UNISFA, UNOCI and MINUSTAH) accounted for $218.6 million, or 70 per cent of the overall unspent balance. The main factors affecting budget performance during 2013/14 are outlined in paragraphs 207 to 213 of the overview report.

22. The Advisory Committee has previously expressed its view that the overall budget implementation rate is not a good basis to judge mandate delivery or to demonstrate efficiency in the use of resources (A/66/718, para. 18). In its previous cross-cutting report, the Committee stated that the budget implementation rates for the major expenditure lines would, in its view, be a more suitable measure of budgetary precision, accuracy and financial discipline, and recommended that a more extensive detailed explanation of variances between planned and actual expenditure be provided in future overview reports (A/68/782, para. 28).

23. For example, as indicated above, resources apportioned for official travel were overspent by $12.8 million in 2013/14 or 25.3 per cent, which is particularly notable given the provisions of recent General Assembly resolutions concerning the standards of accommodation for air travel, which contained stipulations requiring better travel planning, advance-purchase discounts and new restrictions on business-class trips (resolutions 65/268, sect. IV, and 67/254, sect. VI). The Advisory Committee was provided, upon request, with explanations of the variances between the apportionment for travel and actual expenditure by mission for the 2013/14 period. The Committee notes that more than half of the total overexpenditure for official travel could be attributed primarily to charges related to staff sent on temporary duty assignment from other missions in order to support the start-up of MINUSMA. The Committee also notes that the Board of Auditors, in the context of a comprehensive audit of travel expenditure requested by the Committee, pointed out that there was widespread non-compliance with the advance-booking policy in peacekeeping missions and recommended that the Administration take effective steps to enforce and monitor compliance with that policy by staff and missions (A/69/5 (Vol. II), chap. II, para. 64).

24. Another example from the past performance period relates to the overexpenditure on information technology. The overview report indicates that the higher expenditure is attributable to the indirect costs arising from the implementation of Umoja in the missions, which could not be absorbed within apportioned resources. In this regard, the Secretary-General has previously indicated that, prior to 2014/15, redeployments from existing peacekeeping resources were necessary because no provision had been made in the peacekeeping budgets to support Umoja and other enterprise systems. The Advisory Committee has, on different occasions, made observations and recommendations with respect to the planning and budgeting practices relating to Umoja (see A/67/565, para. 93, A/68/782, para. 155 and A/69/418, para. 58). Most recently, the General Assembly has requested the Secretary-General to provide detailed information on indirect costs relating to the implementation of Umoja in the next progress report and to establish clear procedures for the capture and central recording of this information, and reiterated its request to absorb such costs within the approved budget level of each department (resolution 69/274, sect VI., para. 16).

Further discussion of the apportionment of such costs to mission budgets is contained in paragraphs 46 to 51 below.

25. In its report on the fifth annual progress report on the implementation of the global field support strategy, the Advisory Committee also notes the wide variances — both under- and overspending — between the overall budgeted amounts and actual expenditure incurred at the Regional Service Centre at Entebbe over the past three budgetary cycles since the inception of the Centre. The Committee notes that the variances were due mainly to differences in vacancy rates, delays in construction projects, and information technology and communications requirements. The Committee recommends, inter alia, that the planning process for estimating the future budgetary requirements of the Centre be improved (see A/69/874).

26. In addition, the Board of Auditors in its latest report on the accounts of the United Nations peacekeeping operations, for the financial period ended 30 June 2014, notes a number of unrealistic assumptions and inconsistent projections underlying budget formulations, leading to large variances between appropriations and subsequent expenditure. In the Board's view, this undermines the utility of the budget as an instrument of financial control and the monitoring of expenditure (A/69/5 (Vol. II), chap. II, para. 27).

27. **The Advisory Committee reiterates its view that the budget expenditure rates for the major expenditure lines would be a more suitable measure of budgetary precision, accuracy and financial discipline and recommends, therefore, that the General Assembly request the Secretary-General to provide budget implementation rates for the major expenditure lines and include more detailed explanations of variances between planned and actual expenditure in future overview reports (see also A/68/782, para. 28). In addition, such analysis would assist in improving the accuracy of formulating future budgets based on past expenditure patterns.** Related comments of the Committee on the application of the standardized funding model for newly established peacekeeping missions are contained in its report on the implementation of the global field support strategy (A/69/874).

(b) Redeployments between expenditure groups and classes

28. In its latest report, the Board of Auditors also comments, as it has done in past reports, on the laxity in control in making redeployments among and within different groups of expenditure in peacekeeping missions. The Board observed that such redeployments were done as a matter of routine without an evaluation of whether withdrawing funds from a particular line item would adversely affect the achievement of certain deliverables (A/69/5 (Vol. II), chap. II, para. 35). The Board recommended that mission chiefs exercise greater vigilance and control over budget variations and that redeployments should be permitted only with full justification (ibid., para. 39).

29. During its consideration of the Secretary-General's current overview report, the Advisory Committee was provided, upon request, with details of all redeployments between personnel and operating costs across missions over the 2013/14 period and, in some cases for the 2014/15 financial period (see annex III to the present report). The Committee notes that the largest redeployments occurred in missions such as MINUSMA, MONUSCO, UNMISS and UNAMID, reflecting the volatility of the environments within which those missions operate. In percentage

terms, UNDOF had also redeployed a relatively high percentage of funds from the budgets originally allocated for military and police personnel to operational costs during those financial periods, specifically for ground transportation, facilities and infrastructure and other supplies, services and equipment. Again, the Committee notes that redeployments were necessary as a result of the volatile security context of the UNDOF deployment, necessitating withdrawal from some locations and the establishment of a temporary new administrative headquarters (see also A/69/839/Add.1).

30. The Advisory Committee was informed, upon enquiry, that redeployments between groups and classes of expenditure are an essential feature of allotment management to provide missions with the required flexibility to deliver on their mandates. In addition, the Controller's policy guidelines on the administration of allotments established a budgetary discipline enforcement mechanism through, inter alia, prior approval requirements, redeployment limitations and reporting/notification requirements.

31. The Advisory Committee notes that the current policy for administration of allotments for peacekeeping missions is contained in an internal memorandum from the Controller, dated 28 June 2002, addressed to the Chief Administrative Officers of all peacekeeping operations. With the introduction of Umoja, the policy was updated in a separate memorandum, dated 17 October 2013, to the Directors and Chiefs of Mission Support. The policy sets out the authorities of the Chief Administrative Officers (now Directors/Chiefs of Mission Support) in redeploying funds between classes, subject to certain limitations and the authority of the Director of the Peacekeeping Financing Division to approve redeployments between the three groups of expenditure.

32. **The Advisory Committee acknowledges the need for budgetary flexibility to accommodate the volatility of peacekeeping operations and to enable responsiveness to changing circumstances on the ground. However, the Committee also considers that redeployments between groups and classes of expenditure should be kept to a minimum so as to ensure that fiscal discipline and control is properly maintained.**

33. **Further, the Advisory Committee notes that the General Assembly's oversight with respect to the nature and extent of the redeployments is currently limited to its review of the budget performance reports, which are considered long after such redeployments have been made. The recent implementation of Umoja should allow for the production of more timely financial information in this regard.**

34. **The Advisory Committee recommends, therefore, that the General Assembly request the Secretary-General to provide the Committee with a written update on the nature and extent of the budgetary redeployments in peacekeeping for information purposes every six months.**

2. Financial period from 1 July 2014 to 30 June 2015

35. During its consideration of the proposed budgets for peacekeeping operations for 2015/16, the Advisory Committee was provided with information with regard to current and projected expenditure for the period from 1 July 2014 to 30 June 2015 as at 28 February 2015 (eight months into the financial period), which is

summarized in table 3. The Committee notes considerable variation in the rate of expenditure between missions, ranging from 34.5 per cent in MINUSCA to 69.6 per cent in UNFICYP. It also notes that there is a projected net overexpenditure of more than $30 million, arising primarily from expenditure in excess of the appropriation in MINUSMA, MONUSCO and UNMIL, partially offset by underexpenditure in missions such as UNAMID, MINUSTAH and UNOCI (see also the Committee's related observations and recommendations in its respective reports on those missions). **The Advisory Committee looks forward to examining the variances between budgeted and actual expenditure for the 2014/15 financial period, including through the provision of additional analytical information such as that described in paragraph 27 above, in the next overview report of the Secretary-General.**

Table 3

Projected expenditure for the period from 1 July 2014 to 30 June 2015

(Thousands of United States dollars)

	Apportionment 2014/15	*Expenditure as at 28 February 2015*	*Balance as at 28 February 2015*	*Projected expenditure March-June 2015*	*Projected total expenditure 2014/15*
	(a)	*(b)*	*(c) (a)-(b)*	*(d)*	*(e) (b)+(d)*
MINURSO[a]	53 918.4	35 384.0	18 534.4	17 952.0	53 336.0
MINUSCA	628 724.4	391 578.4	237 146.0	226 762.3	618 340.7
MINUSMA	830 701.7	532 818.6	297 883.1	378 219.4	911 038.0
MINUSTAH[b]	500 080.5	279 751.9	220 328.6	196 469.5	476 221.4
MONUSCO	1 397 036.0	1 008 982.8	388 053.2	426 630.9	1 435 613.7
UNAMID	1 153 611.3	686 769.7	466 841.6	426 323.2	1 113 092.9
UNDOF[a]	64 110.9	38 442.1	25 668.8	22 430.2	60 872.3
UNFICYP[a]	58 004.5	42 561.2	15 443.3	14 561.7	57 122.9
UNIFIL[a]	509 554.4	312 373.0	197 181.4	197 181.2	509 554.2
UNISFA	318 925.2	204 531.0	114 394.2	112 139.0	316 670.0
UNMIK[a]	42 971.6	23 888.4	19 083.2	17 724.2	41 612.6
UNMIL	427 267.0	277 062.2	150 204.8	160 164.2	437 226.4
UNMISS	1 097 315.1	668 535.3	428 779.8	428 550.0	1 097 085.3
UNOCI	493 570.3	266 006.0	227 564.3	214 611.0	480 617.0
UNSOA[a]	489 968.1	308 194.9	181 773.2	181 451.0	489 645.9
UNLB[a]	70 338.6	40 720.2	29 618.4	29 029.5	69 749.7
Support account[a]	326 047.3	198 028.5	128 018.8	127 148.2	325 176.7
Total	**8 462 145.3**	**5 315 628.2**	**3 146 517.1**	**3 177 347.5**	**8 492 975.7**

[a] Actual expenditure as at 31 January 2015.

[b] Actual expenditure as at 31 December 2014.

36. The overview report indicates that the aggregate budgeted vacancy rate for international staff stood at 8 per cent in 2014/15 (A/69/751/Rev.1, para. 86). However, the report later indicates that the actual vacancy rate for international posts stood at 20 per cent as at 30 June 2014 and that this was attributable mainly to

the start-up of new missions, including MINUSMA and MINUSCA (ibid., para. 176). **In the view of the Advisory Committee, this difference in budgeted and actual vacancy rates may have led to overbudgeting for the 2014/15 period.**

37. In his overview report, the Secretary-General indicates that he has initiated a review of peace operations in order to examine trends across all peacekeeping operations and special political missions, to determine whether they are fit for purpose in the current global environment and how they can be made more effective, efficient and responsive to the needs of local populations (A/69/751/Rev.1, para. 20). He further indicates that the High-level Independent Panel on Peace Operations began its work in November 2014 and is expected to submit its report to the Secretary-General in 2015. While based primarily in New York, the Panel is also expected to participate in key international policy discussions and will likely visit field operations (ibid., para. 77).

38. In terms of the funding for the work of the Panel, the Advisory Committee was informed, upon enquiry, that the resource requirements for the Panel were estimated at $3.4 million, of which $1.9 million would be for non-post requirements. While costs for the Panel were being covered through existing trust funds and through ongoing fundraising efforts, the Committee was also informed that, pending the receipt of unearmarked voluntary contributions, the Controller had approved the redeployment up to $720,300, proportionately distributed across peacekeeping missions, and the exceptional use of vacant posts in the support account budget and from peacekeeping and special political missions. **The Advisory Committee is concerned that funds and posts, approved for specific purposes, have been redeployed to provide supplementary resources to support this Panel, which, thus far, has no intergovernmental mandate. Furthermore, the Committee is of the view that any action taken by the General Assembly on the overview report and on the individual peacekeeping budget proposals should not be considered as an approval for the use of assessed contributions for the financing of the Panel. The Committee also recalls its view that vacant posts should not be used for purposes other than those for which they were intended (see A/68/7, para. I.39). The Committee expects, therefore, that operations will be reimbursed for the resources used in this connection before the close of the fiscal year and that full details of all related costs will be included in the next overview report for the review of the General Assembly.** The Committee will make related observations and recommendations for the resources provided from special political missions in the context of its review of the second performance report on the programme budget for the biennium 2014-2015.

3. Proposed budgets for the period 1 July 2015 to 30 June 2016

39. Information on the total proposed resource requirements for 2015/16 for 14 active missions, UNSOA, UNLB and the support account for peacekeeping operations, updated as at 20 April 2015, is provided in table 4. As mentioned in paragraph 14 of the present report, the proposed resource requirements for United Nations peacekeeping amount to $8.49 billion for the 2015/16 period. Once the requirements for UNLB and the support account are excluded, the proposed budgetary level for the 14 missions plus UNSOA is approximately $8.08 billion (gross), representing an increase of $16.2 million (or 0.2 per cent) compared to the apportionment for the 2014/15 period. The increase in resource requirements for

MINUSCA and MINUSMA amounts to nearly $320 million, which is offset by decreases totalling nearly $263 million in MINUSTAH, UNOCI and UNMIL.

40. In terms of variances by group or class of expenditure, the Advisory Committee notes that a reduction of $107 million under military and police personnel is attributable mainly to the drawdowns in MINUSTAH, UNOCI and UNMIL, as well as lower costs for rotation and reimbursement for contingent-owned equipment in MONUSCO and reductions in planned deployment in UNISFA, which are offset in part by higher levels of deployment in MINUSCA. For civilian personnel, increased requirements of $88 million are attributable mainly to higher levels of deployment in MINUSCA and MINUSMA, offset in part by decreases in authorized posts in UNMISS along with proposed abolishments of posts and positions in MINUSTAH. Increased requirements of $37.6 million under operational costs are attributable primarily to mine detection and clearing services and increased construction in MINUSMA; increased operational costs in MINUSCA; an expansion in the number of AMISOM locations supported by UNSOA; additional aircraft to be shared among UNSOA, UNSOM and MINUSCA; and additional supplies and services for MONUSCO. These increases will be offset in part by lower requirements for facilities and infrastructure in UNISFA; lower air transportation requirements in UNAMID, MINUSTAH and UNOCI; and lower requirements for disarmament, demobilization and reintegration activities in UNOCI (A/69/751/Rev.1, paras. 217-219). A complete list of variances by class of expenditure is outlined in table 9 of the overview report. Further comments of the Committee relating to the proposed requirements for information and communications technology and air operations are contained in paragraphs 94 to 147 below.

Table 4

Proposed requirements for the 2015/16 period, as at 20 April 2015

(Thousands of United States dollars. Budget year is from 1 July to 30 June.)

Peacekeeping component	*Apportionment (2014/15)*	*Proposed budget (2015/16)*	*Variance*	
			Amount	*Percentage*
MINURSO	53 918.4	53 257.2	(661.2)	(1.2)
MINUSCA	628 724.4	843 608.3	214 883.9	34.2
MINUSMA	830 701.7	963 074.4	105 372.7	12.7
MINUSTAH	500 080.5	389 555.9	(110 524.6)	(22.1)
MONUSCO	1 397 036.0	1 369 790.3	(27 245.7)	(2.0)
UNAMID	1 153 611.3	1 135 518.1	(18 093.2)	(1.6)
UNDOF	64 110.9	52 301.7	(11 809.2)	(18.4)
UNFICYP	58 004.5	54 374.7	(3 629.8)	(6.3)
UNIFIL	509 554.4	517 553.2	7 998.8	1.6
UNISFA	318 925.2	279 920.4	(39 004.8)	(12.2)
UNMIK	42 971.6	41 442.4	(1 529.2)	(3.6)
UNMIL	427 267.0	355 208.8	(72 058.2)	(16.9)
UNMISS	1 097 315.1	1 109 770.8	12 455.7	1.1
UNOCI	493 570.3	418 241.8	(75 328.5)	(15.3)

Peacekeeping component	*Apportionment (2014/15)*	*Proposed budget (2015/16)*	*Variance*	
			Amount	*Percentage*
UNSOA	489 968.1	525 382.6	35 414.5	7.2
Subtotal, missions	**8 065 759.4**	**8 082 000.6**	**16 241.2**	**0.2**
UNLB	70 338.6	71 696.0	1 357.4	1.9
Support account[a]	326 047.3	338 073.4	12 026.1	3.7
Subtotal, resources	**8 462 145.3**	**8 491 770.0**	**29 624.7**	**0.4**
Voluntary contributions in kind (budgeted)	4 632.1	4 632.1	–	–
Total resources	**8 466 777.4**	**8 496 402.1**	**29 624.7**	**0.4**

[a] Inclusive of requirements for enterprise resource planning in the amounts of $20,054,700 for 2014/15 and $31,306,700 for 2015/16.

(a) Costs apportioned to mission budgets for 2015/16

41. The overview report (A/69/751/Rev.1, paras. 220-240) provides details concerning three initiatives in which there is a proposed apportionment of related resource requirements for the 2015/16 period across individual peacekeeping operations. These cover: (a) information and communications technology applications developed by the Office of Information and Communications Technology to be deployed in the field; (b) Umoja implementation costs; and (c) additional requirements for a supply chain management initiative. The related cost estimates are incorporated into the respective peacekeeping budget proposals for the 2015/16 period.

(i) Applications developed by the Office of Information and Communications Technology and deployed to the field

42. For the software applications developed for use in peacekeeping operations by the Office of Information and Communications Technology at United Nations Headquarters, an amount totalling $3,426,600 has been included in individual mission budgets to cover the costs of four separate applications: the customer relationship management/troop contribution management project (contingent-owned equipment application); the fuel management system; the rations management system; and the enterprise identity management system. The Secretary-General indicates that in prior periods such costs had been budgeted under the support account, and provide non-standard requirements for the acquisition of software, software licences and fees and contractual services for ongoing support and for the continued development of applications (ibid., para. 220). A breakdown by project and category of expenditure is provided in table 10 of the overview report and table 11 specifies the amounts to be charged to individual operations.

43. For the contingent-owned equipment application, the report indicates that the implementation of the software will be completed in 2014/15 for all peacekeeping operations, except for MINUSCA, which is scheduled to be implemented in 2015/16. An amount of $944,800 is proposed to continue the implementation and support of this application across all missions for the 2015/16 period. Similarly, an amount of

$460,800 is proposed for the enterprise identity management system, which is planned to be implemented in all peacekeeping operations by June 2015 (except MINUSCA).

44. For the electronic fuel management system, the report states that the pilot implementation was completed in 2011/12, and the system was implemented in one peacekeeping operation in 2012/13 and in three operations in 2013/14. Owing to operational constraints in the field, however, the Office of Information and Communications Technology anticipates gradual roll-out to the field, with implementation in two additional operations during each of the 2014/15 and 2015/16 periods. A charge of $741,200 is proposed across all peacekeeping operations for the continued implementation of this system. The Advisory Committee notes, therefore, that this application is still not operational in 10 of the 16 operations.

45. For the electronic rations management system, an amount of $930,000 is proposed for the continued development of the system over 2015/16. The report indicates that the system is scheduled to enter the pilot phase during the 2014/15 period. A pilot implementation in one peacekeeping mission is planned in 2015/16 before full roll-out is anticipated (see the related budget proposal for MINUSMA (A/69/784), para. 87).

(iii) Information and communications technology costs included in 2015/16 proposed peacekeeping mission budgets in relation to Umoja implementation

46. In its previous cross-cutting report, the Advisory Committee commented on the costs incurred by missions to implement Umoja and reflected information concerning the related charges made to individual missions since 2012/13 as well as a breakdown of the one-time and recurrent resource requirements for 2014/15 (see A/68/782, annexes IX and II respectively).

47. In that report, the Advisory Committee reflected the fact that, prior to 2014/15, amounts were redeployed from within existing resources to cover requirements for the implementation of Umoja in peacekeeping missions because no provision had been made in the individual budgets for support to Umoja and other enterprise systems (ibid., para. 154). In his fourth progress report on the project (A/67/360), the Secretary-General had indicated that indirect costs related to activities that needed to be performed throughout the Secretariat prior to the development of Umoja were, in principle, part of the operational responsibilities of the implementing departments and stated his expectation that the departments concerned would make every effort to absorb those costs (A/68/782, para. 155).

48. Subsequently, the 2014/15 budget submissions included proposals for an allocation of $37.3 million in indirect costs to support Umoja and enterprise and peacekeeping-specific systems in the field. Those costs included the cost of infrastructure upgrades at the enterprise data centres in Brindisi and Valencia, access to other enterprise systems such as iNeed and Inspira, preparatory activities relating to the implementation of Umoja Extension 1 and requirements for post-implementation support of the Umoja foundation phase (ibid., para. 156).

49. In its previous cross-cutting report, the Advisory Committee stressed that prior to the full deployment of Umoja throughout the Secretariat there would be a need to apportion Umoja support costs among user departments, offices, missions and entities and service providers in a transparent and proportionate manner (ibid., para. 160). It also emphasized the need to ensure detailed and transparent accounting and reporting

on the costs of the enterprise data centres and the utilization of resources provided through cost-recovery mechanisms for the operation of and support services provided by the centres (ibid., para. 162).

50. In the most recent overview report, the Secretary-General indicates that information technology costs in the amount of $28.5 million are required in the 2015/16 peacekeeping budgets for the continued support in relation to Umoja implementation for ongoing support services, including data management, security, storage management and human resources; equipment, including firewall, back-up storage and terminal equipment; software licences; commercial communications for satellite bandwidth, lease lines and connectivity; and travel and training costs (A/69/751/Rev.1, para. 231).

51. In this connection, the Advisory Committee recalls the observations and recommendations it made in the context of its consideration of the sixth progress report on the enterprise resource planning project (or Umoja) with specific respect to the operating, maintenance and support costs for that system (A/69/418, paras. 55-58), which were subsequently endorsed by the General Assembly (resolution 69/274, sect. VI, para. 2). At that time, the Committee was informed that the operating, maintenance and support costs of Umoja would be apportioned under the regular budget, the budgets of peacekeeping operations and extrabudgetary sources of funding on the basis of the cost-sharing formula of the enterprise resource planning project, approved by the General Assembly in its resolution 63/262. On the Committee's recommendation, the General Assembly requested the Secretary-General to provide a detailed breakdown of the costs of Umoja operating, maintenance and support activities and of the providers of services, as well as information on cost-recovery arrangements in his next progress report (A/69/418, para. 58).

(iii) Requirements for 2015/16 relating to the supply chain management initiative

52. For 2015/16, an additional cost apportionment across all missions is proposed for a supply chain management initiative, with resource requirements amounting to $4 million to be charged to individual mission budgets. The Secretary-General states in his report that the purpose of this initiative is to establish a well-managed and agile supply chain to support United Nations field missions with effectiveness and efficiency (A/69/751/Rev.1, para. 237). The report also indicates that the Department of Field Support at Headquarters would manage the development of the related initiative.

53. According to the Secretary-General, the elements of this project to be addressed in 2015/16 include acquisition planning, as well as an exploration of opportunities for streamlined movement of supplies based on needs, quantities and types of supplies and centralized warehousing. Existing business processes and projected demands from field missions will also be analysed, including customer segmentation, product/service classification, process mapping, source analysis, inventory analysis and management, geographic location analysis for assessing best options for movement, and alignment with the Secretariat's information technology-based solutions such as Umoja (ibid., para. 238). The resources required cover $1.6 million for consultancy services and $2.4 million for travel, in order to complete training, workshops and testing. The report also indicates that an initial test of strategic movement for eastern African regional missions is anticipated. The

proposed costs to be charged to individual peacekeeping operations are contained in table 15 of the overview report.

54. Upon request, the Advisory Committee was provided with a further breakdown of the costs for the supply chain management project. The Committee notes that as part of the project consultancies are anticipated in the 2015/16 period in the following four areas: (a) the development of an "end-to-end" supply chain process; (b) the establishment of a performance framework and governance structure; (c) the optimization of the East Africa corridor; and (d) the strategic use of international commercial terms. The Committee was also informed that the related cost estimates for those consultancies are still of a preliminary nature as the projects are still in the process of being assessed.

55. Concerning the cost estimates for related travel expenditure, the Advisory Committee was informed that the amount proposed is directly related to enhancing the skills and capabilities of mission staff and, as such, the benefits will be directly attributable to field missions. Given that the project is still at its initial stage, the Committee was also informed that the requirements had been assessed centrally by Headquarters rather than instructing missions to integrate these resource requirements into the budget proposals initially submitted by missions to Headquarters.

56. In view of the cost-apportionment details set out in paragraphs 40 to 55 above, the Advisory Committee sought clarification as to the overall rationale for proposing the resource requirements for these three initiatives in the mission budgets rather than in the support account. The Committee was informed, upon enquiry, that practices for budgeting and managing such services within the United Nations (characterized as examples of "shared services"), have varied considerably across different budget types and services. Historically, such services have been budgeted either under the budget of the service provider or by the consumer of services or under a hybrid combination of the two approaches.

57. The Advisory Committee was further informed that recurring services, such as those for the use of facilities, security and information and communications technology, have typically been based on charge-back arrangements, where the services have been budgeted by the consumers. Conversely, information technology application systems used by multiple organizational entities tend to have been centrally budgeted at the time of their initial justification and during the development phase. Subsequently, as they enter the maintenance phase, the costs of such systems have been charged to consumers' budgets. In some cases, with phased deployment, there has been a mingling of the development and maintenance phases. The Committee was also informed that, in June 2012, in the context of the preparations for the introduction of Umoja and IPSAS, the Controller issued a memorandum rationalizing some of the prevailing arrangements for cost recovery.

58. In addition, the Advisory Committee was informed that the introduction of Umoja now provides an opportunity for streamlining such practices since a number of discrete and disparate systems are being replaced. The implementation of this system in all Secretariat offices and departments, including in United Nations peacekeeping missions, is also expected to bring a high degree of centralization and standardization. In addition, the Committee was informed that the Secretariat is trying to move towards a system in which, unless the expenditure is budgeted centrally in the service provider's budget, resources for shared services are

presented concurrently in the budgets of both service providers and consumers. When a new system or service is launched, the totality of its costs would be presented in the service provider's budget, along with the proposed distribution between development and maintenance, as well as the most appropriate cost-sharing methodology over time.

59. **In view of the foregoing, the Advisory Committee is of the view that the cost allocations proposed in the context of the 2015/16 budget cycle in respect of peacekeeping operations do not always follow the principles set out above — namely that projects are centrally budgeted during their development phase while subsequent maintenance costs are charged to the budgets for the entities in receipt of those services. In addition, the Committee is of the view that justification for the proposed cost apportionment should have been provided as well as the most appropriate cost-sharing methodology over time.**

60. **In order to ensure that budget proposals are transparent and that costs are properly apportioned where most appropriate, the Advisory Committee recommends that future peacekeeping overview and budget reports provide a detailed explanation justifying any indirect cost apportionments relating to specific cross-cutting projects, based on a clear set of guiding principles.**

61. **Concerning the cost-sharing proposals contained in the current overview report, the Advisory Committee considers that a significant part of the costs proposed for two of the Office of Information and Communications Technology applications — the electronic fuel management system and the electronic rations management system — still relates to development, piloting and testing costs and, as such, should be reflected in the resource requirements for the support account, rather than in individual mission budgets. The Committee recommends to the General Assembly, therefore, that $1,782,498 in respect of the costs relating to these two projects for 2015/16 be removed from the related peacekeeping budget proposals and be reinstated in the support account resource requirements for the Office of Information and Communications Technology. Individual budgets for missions, UNSOA and UNLB would be adjusted accordingly, as set out in table 5 below, reflecting the proportional cost distribution proposed in table 11 of the overview report and incorporated in each of the individual budget proposals.** The Committee's recommendations on individual peacekeeping budget proposals for 2015/16 reflect this adjustment.

Table 5

Cost-apportionment adjustments to requirements of the Office of Information and Communications Technology recommended by the Advisory Committee for 2015/16, by peacekeeping mission

(United States dollars)

Department of Peacekeeping Operations/Department of Field Support missions	*Costs proposed for apportionment for 2015/16 by peacekeeping operation (A/69/751/Rev.1, table 11)*	*Recommended reductions to the apportionments*	*Total cost allocation per mission recommended by Advisory Committee*
UNMIK	23 986	12 477	11 509
UNDOF	23 986	12 477	11 509
UNFICYP	23 986	12 477	11 509
MINURSO	23 986	12 477	11 509
UNLB	23 986	12 477	11 509
MINUSCA	202 169	105 168	97 001
UNISFA	202 169	105 168	97 001
UNMIL	202 169	105 168	97 001
UNSOA	202 169	105 168	97 001
UNOCI	202 169	105 168	97 001
MINUSTAH	202 169	105 168	97 001
UNIFIL	202 169	105 168	97 001
MINUSMA	472 872	245 985	226 887
UNMISS	472 872	245 985	226 887
UNAMID	472 872	245 985	226 887
MONUSCO	472 872	245 985	226 887
Total	**3 426 600**[a]	**1 782 500**[a]	**1 644 100**[a]

[a] Minor discrepancies due to rounding.

62. **Concerning the supply chain management initiative, given its preliminary nature and the lack of concrete detail concerning its development and the specific benefits likely to accrue to individual missions, the Advisory Committee recommends that the full proposed requirement of $4 million be removed from individual mission budget proposals for 2015/16, and the respective amounts be deducted from the related mission resource requirements according to the allocation contained in table 15 of the Secretary-General's overview report.** In this connection, the Committee recommends that an amount of $316,800 be added back into the 2015/16 resource requirements for the support account, reflecting a $3,683,200 reduction to the overall request in respect of this initiative. Related observations and recommendations of the Committee are contained in its report on the support account (A/69/860). The Committee's total recommended adjustments to the mission budgets in respect of the costs of the Office of Information and Communications Technology and the supply chain management initiative are summarized in table 6.

Table 6
Information and communications technology and supply chain management reductions recommended by the Advisory Committee
(United States dollars)

Department of Peacekeeping Operations/Department of Field Support/missions	*Information and communications technology reductions*	*Consultancy services*	*Travel costs*
UNMIK	12 478	11 200	16 800
UNDOF	12 478	11 200	16 800
UNFICYP	12 478	11 200	16 800
MINURSO	12 478	11 200	16 800
UNLB	12 478	11 200	16 800
MINUSCA	105 168	94 400	141 600
UNISFA	105 168	94 400	141 600
UNMIL	105 168	94 400	141 600
UNSOA	105 168	94 400	141 600
UNOCI	105 168	94 400	141 600
MINUSTAH	105 168	94 400	141 600
UNIFIL	105 168	94 400	141 600
MINUSMA	245 985	220 800	331 200
UNMISS	245 985	220 800	331 200
UNAMID	245 985	220 800	331 200
MONUSCO	245 985	220 800	331 200
Total[a]	**1 782 500**	**1 600 000**	**2 400 000**

[a] Minor discrepancies due to rounding.

63. In the context of this discussion, the Advisory Committee was further informed that the budgeting and financing options for the provision of shared services across the United Nations will be further reviewed and presented for the consideration of the General Assembly in the context of the Secretary-General's forthcoming report on the global service delivery model. **The Advisory Committee intends to keep the matter of cost apportionment and cost recovery for shared services under review, including as part of its consideration of the Secretary-General's forthcoming global service delivery model and in the context of its assessment of the benefits to be realized from Umoja expected in the next annual progress reports on the implementation of that project** (see para. 51 above and resolution 69/274, sect. VI, para. 13).

64. During its deliberations on the overview report, the Advisory Committee also noted that the travel costs for expert panels devoted to recruitment are being charged to individual mission budgets and have been for a number of years. The Committee was informed, upon enquiry, that such panels conduct the assessment of candidates applying to generic job openings issued to populate rosters. They normally consist of three staff members who are experts on the subject matter and who determine the suitability of applicants to be recommended for inclusion on a roster through the conduct of assessment exercises and/or competency-based

interviews. The Committee was provided with a breakdown of the shared travel costs per mission, proposed for 2015/16, which total $1.7 million, the individual charges for which are determined based on the size of the mission. **The Advisory Committee recommends that future overview reports contain the full information concerning the work of these expert panels, including the number of panels, the details of the trips to be undertaken and workload statistics such as the number of individuals assessed and selected for the different rosters.**

(b) Vacancy rates

65. The Secretary-General's overview report indicates that the overall vacancy rate for international posts stood at 20 per cent as at 30 June 2014, as compared to 17.3 per cent one year earlier, which reflects an increase of 2.7 percentage points (A/69/751/Rev.1, para. 176). He states that this is attributable mainly to the start-up of new missions, including MINUSMA and MINUSCA. As at 30 June 2014, 24 per cent of the vacant posts were in start-up missions, compared with 14 per cent in the previous year. As discussed in paragraph 36 above, the Advisory Committee is concerned about the apparent disparity between the actual vacancy rates and those used for budgetary purposes. **In this regard, the Advisory Committee recalls the General Assembly's request that vacant posts be filled expeditiously (resolution 66/264, para. 21).**

66. In its review of the 2015/16 budget proposals for individual peacekeeping operations, the Advisory Committee was provided with the most current vacancy rate information for all personnel categories. Comments on variances and recommended adjustments to vacancy factors, where applicable, are contained in the Committee's reports on the respective mission budgets. **The Advisory Committee reiterates its view that budgeted vacancy rates should be based, as much as possible, on actual vacancy rates. In cases where the proposed budgeted rates differ from the actual rates at the time of the budget preparation, clear justification should be provided in related budget documents for the rates used.**

(c) Long-vacant posts

67. The Advisory Committee recalls its view that, as a matter of general principle, the continuing requirement for posts that have been vacant for two years or longer should be reviewed and the posts proposed for retention or abolishment in all budget proposals (see A/68/782, para. 109). During the course of its review of the current overview report and individual peacekeeping budget proposals, the Committee was provided, upon request, with a list of more than 100 mission posts that have been vacant for two years or more, some of which had been vacant in excess of 60 months. According to the Secretariat, a number of these posts were either "under recruitment" by the Secretariat or proposed for abolishment in 2015/16, but this information was not always properly reflected in the respective budget proposals. **The Advisory Committee again notes that sufficient justification for retention of long-vacant posts appears neither in the Secretary-General's overview report nor in the respective peacekeeping budget proposals for 2015/16. In this connection, the Committee notes with regret that its recommendation has not been implemented and stresses again that the continuing requirement for posts that have been vacant for two years or longer should be reviewed and the posts either proposed for retention or abolishment in subsequent budget proposals (see also General Assembly resolution 66/264).** Specific comments and observations

concerning long-vacant posts in specific missions are contained in the Committee's reports on the respective peacekeeping budget proposals for 2015/16.

(d) Use of the Standard Cost and Ratio Manual

68. In previous reports, the Advisory Committee made a number of observations and recommendations regarding the use of the Standard Cost and Ratio Manual (A/66/718, paras. 87-91; A/67/780, paras. 38-44; A/68/782, paras. 49-52). The General Assembly has also stipulated that standard ratios in the cases of allocating vehicles and information technology equipment should be followed, bearing in mind the mandate, complexities and size of individual peacekeeping missions (resolution 59/296, sect. XXI, para. 2). In its consideration of the Secretary-General's most recent overview report, the Advisory Committee once again sought clarifications on the application of the standards contained in the Manual as a basis for the formulation of budgets. **The Advisory Committee recommends that the General Assembly instruct the Secretary-General, in his next peacekeeping budget proposals, to include the applicability of the Standard Cost and Ratio Manual to certain cost categories, any variances between the proposed resource requirements and the standards set out in the Manual, and actual costs.**

(e) Budget assumptions for fuel costs

69. In his overview report for the 2014/15 period, the Secretary-General had pointed out that efforts had been made to contain expenditure on fuel, in the context of global price increases, stating that fuel prices had risen by 17 per cent over the previous five years (A/68/731, para. 90). In its current review of individual peacekeeping budget proposals, the Advisory Committee notes considerable variances in the per litre cost of fuel for the supply of generators, ground transportation, naval transportation and aviation in most missions, reflecting the considerable volatility of fuel prices globally in the past year. Upon request, the Committee was provided with detailed information on the unit prices of fuel used for budgetary purposes for 2015/16 as compared to the 2014/15 approved budgets. In 11 operations, unit costs had declined in at least half of the respective fuel categories. In MINUSTAH, for example, for all the different fuel categories, prices had declined by close to one third of the per litre fuel cost applied in 2014/15, and in UNMISS the unit cost of petrol for naval transportation had declined by more than one half, when compared to 2014/15 budgeted costs. **The Advisory Committee considers that the rates applied for budgetary purposes for fuel should be based, as much as possible, on the latest prices, and that this information should be provided to the General Assembly, along with the related financial implications of any rate changes, at the time of its consideration of peacekeeping budget proposals.**

(f) Exchange rate implications

70. The Advisory Committee notes that missions typically have a significant proportion of their expenditure in currencies other than the United States dollar, primarily for national staff costs, expenditure relating to facilities and infrastructure and rations. Since the appropriations approved by Member States are in United States dollars, budget allocations for those costs vary according to changes in the underlying exchange rates. The Committee made more detailed observations on the

impact of exchange rates on peacekeeping budgets in a prior cross-cutting report (A/66/718, paras. 147-152).

71. In this connection, the Advisory Committee was provided with the detailed mission-by-mission cost implications of applying the official United Nations operational rates of exchange as at 13 March 2015 compared with the rates used at the time of the preparation of the individual peacekeeping budget proposals for 2015/16. The Committee notes that, owing to the impact of the strong dollar against other currencies, most notably the euro, the net impact of applying the 13 March 2015 rates would be an overall reduction to mission budgets of $33 million. **Therefore, the Advisory Committee recommends that the General Assembly be provided with the most recent exchange rates as they apply to individual peacekeeping budget proposals at the time of its consideration of those proposals.**

72. On a related issue, the Advisory Committee requested that the Secretariat provide information on the impact on the 2015/16 proposed peacekeeping budget levels of the differences between the exchange rates used for 2014/15 and the 2015/16 budget proposals, that is, a comparison between the 2015/16 budget proposals presented and a hypothetical projection based on the exchange rates used in the 2014/15 budget proposals. The Committee was not provided with comprehensive information in this regard at the time of the finalization of the present report. **The Advisory Committee considers that such a comparison would have demonstrated the extent to which the nominal variances in resource requirements between the two financial periods could be attributed to exchange rate changes, as opposed to the real increases or reductions attributable to other factors. The Committee recommends that the General Assembly be provided with such information.**

(g) Budget assumptions relating to official travel

73. In recent cross-cutting reports, the Advisory Committee has made a number of observations with respect to official travel (see most recently A/68/782, paras. 198-203). In addition, the Committee has discussed various aspects relating to official travel in its recent report on the standards of accommodation for air travel (see A/69/787). Upon the request of the Committee, the Board of Auditors has also examined related expenditure for the 2013/14 financial period and has indicated that it will continue this exercise in the coming years. The Committee's related observations and recommendations are contained in its report thereon (A/69/838, paras. 19-21).

74. The Advisory Committee notes that the projected cost estimates for official travel for 2015/16 amount to $59.5 million, compared to an apportionment of $54.9 million for 2014/15. In the context of its review of individual mission budgets for 2015/16, the Committee requested a detailed breakdown and justification for these proposed requirements in each mission. **The Advisory Committee is of the view that, in many cases, the estimated resource requirements are not justified and did not generally take into consideration the concerns previously expressed in connection with official travel. As a result, the Committee recommends reductions to official travel in many of the individual budget proposals for 2015/16.**

(h) IPSAS chart of accounts

75. In the mission performance reports for the financial period ended 30 June 2014, one of the explanations provided for variances in certain expenditure categories, such as communications and information technology, was that the introduction of a new chart of accounts led to changes in accounting practices (see, for example, A/69/591, paras. 36 and 37). The Advisory Committee notes that the introduction of the new chart of accounts has led to some differences in the allocations of certain costs to different expenditure categories, leading to difficulties in comparing expenditure across different financial periods. **The Advisory Committee expects that this should be a transitional issue that will be resolved in the financial reporting for the performance period ending 30 June 2015.**

C. Management improvements and reported efficiency gains

76. The Advisory Committee recalls that, since 2006/07, the Secretary-General has included in his budget proposals details on efficiency gains.[5] The General Assembly has encouraged the pursuit of further management improvements and efficiency gains (resolution 65/289, sect. I, para. 18). The Committee has also repeatedly encouraged the pursuit of sustainable efficiencies throughout peacekeeping operations, without undermining their operational capacities and the implementation of their respective mandates (A/66/718, para. 33; A/67/780, para. 31).

77. General comments relating to the management of operational resources are contained in the Secretary-General's overview report (A/69/751/Rev.1, paras. 84-90). The Secretary-General indicates that strategic assessments of missions, civilian staffing reviews and military capability studies continue to be designed to ensure that missions have the optimal structures and capacities to fulfil their mandates. The report indicates that, for the 2015/16 budget proposals, a concerted effort has been applied to address the resourcing requirements through actions such as reviews of existing capabilities and programmes in more mature missions; requests focused on priority requirements; phased implementation of new mandates; correct sizing of requirements for missions that have been reduced in size or are entering a transitional phase; presentation of sustainable efficiencies for operational costs; deferral of acquisition of major equipment and construction of facilities unless they are affecting security and operational needs (ibid., para. 87).

1. Measuring overall efficiency of peacekeeping

78. The Secretary-General continues to use the cost per capita of uniformed United Nations personnel, adjusted for inflation, as a basis for stating that the overall cost of peacekeeping has declined over time. Using the adjusted per capita measure, the current overview report indicates that the cost is 17 per cent lower in 2014/15 than it was in 2008/09, when adjusted for inflation (ibid., para. 88).

79. The Advisory Committee's reservations concerning the use of this measure as a basis for claiming improved management of resources are contained in its previous overview report (A/68/782, paras. 36-37). In particular, the Committee

[5] The Secretary-General has previously indicated that efficiency gains refer to situations in which less input, or the same input at a lower cost, is needed to produce the same output level as in the previous financial period (assuming no change in quality) (A/68/731, para. 251).

noted that this measure did not take into consideration the civilian components, which have become an increasingly significant element in multidimensional peacekeeping missions, nor did it consider the effect of external factors, such as the effect of technological advances over time. The Committee encouraged the Secretary-General to further develop alternative indicators that would contribute to the production of reliable benchmarks and targets in measuring operational efficiency across all peacekeeping operations over time.

80. During its consideration of the latest overview report, the Advisory Committee continued to question the validity of this metric and was informed, upon enquiry, that the number of uniformed personnel was one significant indicator of the inherent size of peacekeeping. However, the Secretariat acknowledged that this element was one of many factors driving the cost of field operations and that the measure did not represent the actual cost of supporting each uniformed personnel member in peacekeeping. In terms of the basis for the inflation adjustment, the Committee was informed that the average annual inflation rates published by the Organization for Economic Cooperation and Development were adopted since they were recognized as reliable and robust. It was explained that recalculating these costs based on inflation experienced by each specific operation, and for specific types of costs, would be complex and would require reliance on less robust inflation indices. The Committee was informed, however, that there was clear evidence to suggest that, if specific inflationary costs were to be taken into account, the decrease in peacekeeping costs may in fact be higher in real terms than the 17 per cent reported in the current report of the Secretary-General.

81. **The Advisory Committee maintains its reservations about the application of the cost per capita for uniformed United Nations personnel as a useful indicator of peacekeeping efficiency. It continues to recommend, therefore, that more informative, alternative indicators be developed, in particular regarding the delivery of support to all peacekeeping components, in order to create a set of sufficiently robust and realistic benchmarks for measuring operational efficiency across all peacekeeping operations over time (see also A/68/782, paras. 36-37).**

2. Mission-specific efficiency measures

82. Tables 6 and 7 of the overview report provide details on specific management initiatives implemented in missions during the 2012/13 and 2013/14 performance periods. These include environmental initiatives, efficiency measures with respect to fuel and energy management and maintenance strategies for vehicles and equipment. For 2015/16, anticipated efficiency gains totalling $53.9 million across 12 missions and UNLB and further examples of initiatives to be implemented are contained in tables 19 and 20 of the report.

83. As was the case in the previous reporting cycle, the Advisory Committee notes that the reporting on management initiatives and efficiency gains in the overview report would indicate that some missions appear to be making more efforts to identify efficiencies than others (see A/68/782, para. 39 (b)). In the current overview report, for example, some missions are not reflected in the list of those that had introduced specific management initiatives in 2013/14. Similarly, in the case of the efficiency gains reflected in the budgets for 2015/16, MONUSCO has disclosed six separate measures with projected savings of about $34 million, while other large established

missions disclose fewer, more modest initiatives (A/69/751/Rev.1, table 19). The Committee also notes, however, that some of the MONUSCO savings, particularly with respect to fuel consumption and the vacating of a number of premises, reflect the mandated reconfiguration of the Mission, with a significant movement of staff, assets and premises to the eastern part of the Democratic Republic of the Congo, rather than the introduction of a specific efficiency measure.

84. Upon enquiry, the Advisory Committee was informed that missions were expected to incorporate a range of efficiency strategies in their proposed 2015/16 budgets, including reductions in areas where there has been oversupply or wastage in the past. The Committee notes that examples include reductions in reserve or excess holdings of expendable and non-expendable property; greater reliance on automation and information and communications technology; and increased sharing of major assets, such as aircraft and surplus equipment, and expertise across missions. **The Advisory Committee is of the view that some of these measures are corrective steps to address planning deficiencies or overbudgeting rather than true efficiency measures.** The Committee was also informed that opportunities can arise to put in place efficiency measures arising out of mandate changes when missions are able to reorganize operational imperatives to better suit the new arrangements. The realignment by MONUSCO of its fuel delivery contracts with the change in the location of its base operations was cited as a pertinent example in this regard.

3. Cross-cutting efficiency efforts

85. The Secretary-General also refers in his report to a number of ongoing improvements relating to the delivery of field support which go beyond individual field missions. These include (a) the use of shared services for the provision of administrative, transactional and logistical support to missions; (b) optimization of sourcing and delivering of different commodities to the field (supply chain management); (c) the identification of enabling capabilities for engineering, medical evacuation, accommodation and other support; (d) the enhancement of business intelligence to improve performance measurement and oversight of the quality and timeliness of service provision; (e) the integration of the enterprise resource planning tools Umoja and Inspira; and (f) building on the recommendations of the Expert Panel on Technology and Innovation in United Nations peacekeeping (A/69/751/Rev.1, para. 107).

86. In addition, the overview report refers to some specific cross-cutting measures. These include the implementation of new rations standards and related global contracts, yielding savings of up to 10 per cent from annual rations expenditure (ibid., para. 127) and the extension of the optimal life expectancy of light passenger vehicles (ibid., para. 133).

87. Regarding the savings relating to rations, the Advisory Committee was informed upon enquiry that, following a streamlining of requirements, four new rations contractors had been added to the network of business partners, thereby increasing global competition and netting an overall reduction in rations costs per person from $9.80 to $8.65 across missions. According to information provided by the Secretariat, this had resulted in annual savings of approximately $46 million.

88. In respect of the possible savings attributable to the increase in the life span of light passenger vehicles, the Advisory Committee was informed that the savings

were estimated to be $700,000, relating to the reduction in the overall replacement costs over the replacement cycle period for such vehicles.

89. The overview report also provides data on the costs, savings and cost reductions attributed to the implementation of the global field support strategy from 2010 to 2014 (A/69/751/Rev.1, annex I, table A.5), with the net savings and cost reductions reported to be $424.5 million over that period. In this connection, the Advisory Committee notes that most of the savings reported had been realized during the 2012/13 financial period and were attributed to the work of the Resource Efficiency Group and a new approach for managing resources under the global field support strategy. The Committee's related comments and observations with respect to the measurement and reporting of costs and benefits deriving from the implementation of the global field support strategy over its five-year implementation period are contained in its separate report on the Secretary-General's fifth annual progress report on the implementation of that strategy (A/69/874). **In particular, in that report, the Advisory Committee recommends that the General Assembly request that the Secretary-General provide, in his final performance report on the implementation of the global field support strategy, an overall assessment of the improvements achieved in the quality and timeliness by service lines across all recipients of those services.**

4. Roles and functioning of the Resource Efficiency Group

90. As regards the role and functioning of the Resource Efficiency Group, the Advisory Committee notes that no details concerning the role of the Group in continuing to set cross-cutting efficiency targets, ensuring consistency throughout all missions and monitoring achievement of different efficiency measures from Headquarters were included in the overview report, for the second year in a row (see also A/68/782, para. 40). The Committee recalls that the Group had been established in 2010, headed by the Assistant Secretary-General for Field Support, in order to identify efficiencies across different peacekeeping operations. At that time, the General Assembly endorsed the Committee's support for the establishment of the Group and endorsed its view that the process of identifying opportunities for significant efficiency gains required both the initiatives of individual missions and the adequate leadership and input of Headquarters if efficiency measures are to be implemented and mainstreamed across missions (resolution 65/289, para. 18).

91. In this connection, the Board of Auditors, in its report on peacekeeping operations for the financial period ending 30 June 2014, noted, in the context of the implementation of the global field support strategy, that the Resource Efficiency Group had met only twice, in May and July 2012, and that no meeting had been held thereafter. The Board considered that a structured process for managing efforts to realize efficiencies and setting cross-cutting targets should be ensured through regular meetings and monitoring by the Group. Consequently, it recommended that the Group be reconstituted, with a clearly defined role and responsibilities complementing the other structures already in place, to ensure the regular review of efficiency measures across the field in order to incorporate practical benefits and savings under the global field support strategy (A/69/5 (Vol. II), chap. 2, para. 291).

92. **In view of the observations contained in paragraphs 82 to 89 above, the Advisory Committee recalls its view that future overview reports would benefit from an improved presentation in describing efficiency targets for past, present**

and future periods, quantified wherever possible. Measures should clearly distinguish, wherever possible, between cross-cutting targets directed by Headquarters affecting all missions from those targets established locally in missions as well as those attributable to mandate changes and those attributable to mission initiatives. The Committee also concurs with the Board of Auditors that the Resource Efficiency Group be reconstituted and recalls its previous view that its role and authority in establishing targets and monitoring their implementation and impact be clearly explained (see also A/68/782, paras. 41-42).

93. **In addition, the Advisory Committee considers that additional efforts are needed to ensure that all missions continuously seek efficiencies with equal intensity and to report thereon in a clear and consolidated fashion in future overview reports. A concerted effort should also be made to replicate examples of successful mission-specific cost-saving initiatives to other missions, where appropriate, while ensuring that all missions maintain the necessary operational capacity to fulfil their respective mandates.**

D. Information and communications technology matters

94. In the overview report, the Secretary-General covers ICT matters, providing an update on the implementation of the enterprise resource planning project, Umoja, in peacekeeping operations and information on the continued implementation of remote ICT support services and the transformation of global geospatial capabilities (A/69/751/Rev.1, paras. 117-126).

95. Details on the resources proposed for ICT requirements and on any management initiatives are provided in the individual budget submissions for peacekeeping missions and the peacekeeping support account. The budget proposal for UNLB for 2015/16 (A/69/733/Rev.1) includes related proposals regarding the Service for Geospatial, Information and Telecommunications Technologies in Brindisi and Valencia, including the proposed establishment of a remote mission support section and the continued restructuring and strengthening of the Geospatial Information Services Centre.

1. Peacekeeping information and communications technology expenditure

96. The Advisory Committee has previously noted that there is no comprehensive view of the total cost, budget and staffing of ICT in peacekeeping (A/68/782, para. 166). In the overview report, the combined proposed resources for communications and information technology requirements amount to $327.2 million in 2015/16, excluding costs for posts and positions and other staff-related costs (A/69/751/Rev.1, table 9).

97. In its previous cross-cutting report, the Advisory Committee expressed concern over the lack of transparency relating to the overall budget and staffing requirements with regard to ICT activities. At that time, the Committee was informed that there were estimated to be 3,197 individuals providing ICT services across all field missions, UNLB, the facility in Valencia and at Headquarters under all categories of personnel (including consultants and individual contractors) (A/68/782, para. 166). The Committee recommended that a comprehensive and consolidated picture of the overall budget and staffing requirements should be

provided in future overview reports, taking into account the totality of the resources and all categories of personnel engaged for ICT activities in peacekeeping (ibid., para. 170). The Committee notes, however, that such information was not included in the most recent overview report.

98. In its previous cross-cutting report, the Advisory Committee also noted the increasing trend towards regional cooperation for the delivery of the services and the importance of transparent budgeting so that the related costs could be charged to the budgets of the missions using those services (ibid., para. 164). The Committee also noted that the peacekeeping facilities in Brindisi and Valencia were becoming providers of ICT services to the entire Secretariat, in particular relating to the hosting of Umoja along with other global ICT enterprise systems and the provision of related support services (ibid., paras. 158-161). The Committee emphasized the need for detailed and transparent reporting on the costs of the enterprise data centres and the utilization of resources provided through cost-recovery mechanisms by those two facilities (ibid., para. 162).

99. **The Advisory Committee again stresses the importance of receiving a comprehensive and consolidated picture of the overall resource requirements for ICT activities in peacekeeping. Related thereto is the need for greater transparency with regard to ICT services provided regionally, so that costs are properly budgeted for and covered by those missions using those services. Similarly, in cases in which the peacekeeping facilities in Brindisi and Valencia are providing ICT services on behalf of other entities, the Committee again stresses the need for detailed and transparent accounting of and reporting on the costs of the enterprise data centres and the utilization of resources provided through related cost-recovery mechanisms.**

100. In that connection, the Advisory Committee recalls its recent observations and recommendations on the revised ICT strategy for the Secretariat (see A/69/610), which were subsequently endorsed by the General Assembly in its resolution 69/262, subject to the specific provisions therein. The Committee intends to make further observations and recommendations on the detailed plan for the implementation of the strategy, which is to be submitted to the Assembly at its seventieth session (see resolution 69/262, sect. II, para. 8). The Committee was also informed that the budgeting and financing options for the provision of shared services, including ICT services, would be further reviewed and submitted for the consideration of the Assembly in the context of the forthcoming report of the Secretary-General on the global service delivery model.

2. Findings and recommendations of the Board of Auditors from its audit of the deployment of information and communications technology resources in peacekeeping operations

101. In the previous cross-cutting report, the Advisory Committee expressed its intention to request the Board of Auditors to conduct a comprehensive audit of peacekeeping ICT expenditure, given the significant changes taking place in the ICT landscape of the United Nations, including the implementation of enterprise systems and enterprise data centres and in the light of the magnitude of the resources required for the provision of ICT services and infrastructure (A/68/782, paras. 168-169).

102. In response to that request, the Board, in its report on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2014, includes findings and recommendations on its audit of the deployment of ICT resources in peacekeeping operations (A/69/5 (Vol. II), paras. 360-424). The Board states that the findings were based on related audits conducted at Headquarters, UNLB, the Regional Service Centre and six field missions (UNMISS, UNAMID, MINUSMA, UNISFA, UNIFIL and MONUSCO) (para. 362). The Board makes observations and recommendations with regard to budget allocation, procurement, utilization of ICT assets, deployment of human resources, ICT security and ICT disaster recovery. The Board has subsequently been requested to expand the audit to other Secretariat entities (see resolution 69/262, sect. II, para. 17).

103. In the view of the Advisory Committee, the most serious findings and recommendations of the Board are as follows:

(a) Based on the six missions audited, as well as the Regional Service Centre, the Board found that there was no consistent pattern in budget forecasting over the past three budget periods. Variances between budgeted and actual expenditure ranged from savings of 71 per cent (for communications expenditure in UNISFA in 2013/14) to overexpenditure of 327 per cent at the Regional Service Centre (for information technology in 2013/14). In the Board's view, the extent and magnitude of those variances underscore the need for more realistic assessment and planning of ICT requirements in order to ensure better financial discipline. It recommends that an analysis be undertaken of the main factors leading to such wide variations between allocations and expenditure (A/69/5 (Vol. II), paras. 365-367);

(b) Based on deficiencies in the process of setting standards for different ICT products and services, the Board recommends that proposals for standards be evaluated against a clear definition of operational requirements. In addition, the Board notes that there has been no systematic feedback from users as to the suitability or reliability of products and no extensive market research undertaken in identifying a particular product or technology, along with a cost-benefit analysis of competing firms, products and services, as envisaged under the Financial Regulations and Rules of the United Nations (ibid., paras. 369-377);

(c) The Board cites specific shortcomings in connection with the decision to replace Lotus Notes with the mail server Microsoft Exchange in all peacekeeping operations in June 2013, noting that the ICT Board had already agreed that Lotus Notes would be used throughout the Secretariat until 31 December 2016 (ibid., paras. 371-372). The Board states, among other things, that the cost of initial deployment was $4.8 million, with a recurring software-related cost of $1.3 million, and that no financial comparison with Lotus Notes was made and no comprehensive cost-benefit analysis conducted before the decision was taken. The Advisory Committee made related observations and recommendations in its previous cross-cutting report (A/68/782, para. 173);

(d) The Board found examples of delays in the utilization of procured ICT assets and observed that there were no guidelines regarding the extent of redundancy (reserve bandwidth) required for emergency situations. In two instances, at the Global Service Centre in Brindisi and in UNAMID, the Board found that expenditure was being incurred for excess bandwidth without any assessment of its necessity (A/69/5 (Vol. II), paras. 390-396);

(e) The Board raises concerns over the methods of assessing ICT staffing requirements, including the use of contractors and United Nations Volunteers, noting in particular that the method of providing for contractors through the maintenance and service budget line was bypassing the need to seek specific approval for the engagement of human resources by the missions. The Board therefore recommended that a separate budget line should be introduced to indicate the resource allocations in the mission budgets and those of the Regional Service Centre and the Global Service Centre for the deployment of contractors (ibid., paras. 397-402);

(f) The Board makes observations with regard to deficiencies in the security of ICT resources and data, including the lack of locally approved security policies for individual missions, the absence of security awareness and security incident management programmes, the lack of procedures to address cyberthreats, the absence of formal vulnerability assessment programmes and the lack of a formal policy for the disposal of ICT assets. The Board makes related recommendations in paragraph 417 of its report;

(g) With regard to ICT business continuity and disaster recovery, the Board notes that, while disaster recovery programmes were largely in place, there were delays in the formulation of business continuity plans in several instances. The Board recommends that business continuity plans and disaster recovery programmes be updated periodically after an in-depth reassessment of threats and vulnerabilities and that they include a robust risk management plan based on assessments of all critical mission ICT assets, that the efficacy of plans to handle emergency situations be periodically tested and that a systematic schedule of awareness and training programmes be formulated (ibid., paras. 419-424).

104. **The Advisory Committee welcomes the work undertaken to date by the Board of Auditors in its ICT audit in peacekeeping operations and stresses the importance of implementing the related recommendations. The Committee notes with concern the gravity of some observations made by the Board concerning the use of ICT assets and resources in peacekeeping operations and the related deficiencies in their management and oversight.**

105. **The Advisory Committee recommends that the General Assembly request the Secretary-General to submit a detailed plan of action with regard to the implementation of the recommendations of the Board of Auditors, to be included in the next overview report. The plan should reflect the input from Secretariat entities in line with the institutional arrangements approved by the Assembly in its recent resolution on information and communications technology in the United Nations (resolution 69/262, sect. II, paras. 16 and 18).**

106. **With specific reference to the recommendations of the Board of Auditors on information security, the Advisory Committee recalls the endorsement by the General Assembly of its recommendation that the Secretary-General ensure the adoption of a common, enterprise-wide approach for information and systems security throughout the Secretariat based on common policies and tools in a manner that ensures that information security matters are addressed in the most cost-effective and efficient manner possible without duplication of efforts or dual spending (resolution 68/247 A, sect. XV, para. 2).** In that connection, the Committee notes that the budget proposal for the support account for peacekeeping operations for 2015/16 includes a provision of $821,500 relating to strengthening

information and systems security (A/69/750, para. 33). The Committee also makes related observations and recommendations in the context of its report on the budget proposal for UNLB for 2015/16 (A/69/839/Add.9).

3. Implementation of Umoja in peacekeeping operations

107. The Secretary-General provides updated information on the implementation of Umoja in peacekeeping operations in the overview report (A/69/751/Rev.1, paras. 118-122). He states that the Umoja Foundation solution has now been implemented in all peacekeeping missions and UNLB. He also states that, after the piloting of Umoja Extension 1 (human resources administration, payroll and travel) in MINUSTAH in July 2014, implementation in the remaining field missions is expected from 1 November 2015, while functionality relating to national and uniformed personnel administration is expected to be rolled out on 1 April 2016. Umoja Extension 2, consisting of 133 business processes with functionality relating mainly to supply chain management, budget formulation and programme management, is scheduled to be released in 2017 (ibid., para. 119).

108. The Secretary-General also lists 12 benefits that are expected to be achieved in field missions through the implementation of Umoja, including the provision of a single source of information flowing at real-time from the field to Headquarters, enhanced financial reporting and standardized interpretation of policies and procedures and procurement catalogues with a single repository of vendors (ibid., para. 121). In that connection, the Advisory Committee recalls the concern expressed by the General Assembly, in the context of its recent consideration of the sixth progress report of the Secretary-General on the implementation of Umoja throughout the Organization, that insufficient progress had been made in the development of benefits realization plans (see resolution 69/274, sect. VI, para. 13).

109. According to the Secretary-General, peacekeeping missions have faced challenges necessitating, among other things, the establishment of a post-implementation review task force, the creation of training capacity in Valencia, the reinforcement of service desk capacity in Brindisi and the strengthening of other technical support elements, such as information security and operational resilience (A/69/751/Rev.1, para. 122).

110. As indicated in the aforementioned discussion on the apportionment of centralized costs, the mission budget submissions for 2015/16 include proposals for an allocation of $28.5 million for the continued support provided in relation to Umoja implementation and support, compared with an equivalent amount of $37.3 million approved for 2014/15 (see paras. 46-51 above). It is proposed that an additional amount of $31.3 million be charged to the support account for 2015/16 in support of Umoja-related implementation and maintenance costs (A/69/750, summary).

111. In addition, during its review of the individual mission performance reports and budget proposals, the Advisory Committee learned that some mission posts and resources had been used to supplement the resources approved for the implementation of Umoja. The Committee was informed, upon enquiry, that, upon the deployment of cluster 1 in November 2013, it had become apparent that some data maintenance functions previously performed in a decentralized manner across missions in different systems would have to be swiftly centralized to ensure the consistency of data handling moving forward. Accordingly, 18 national staff posts

had been made available to the Global Service Centre to assist in the maintenance of master data critical to the effective deployment of the system.

112. The Advisory Committee was informed that, subsequently, following the challenges in the roll-out of Extension 1 to MINUSTAH in March 2014, additional requirements had emerged in Headquarters relating to change management in the field, support for the Umoja Academy and support for Extension 1 in the field. Accordingly, one D-1 and five P-4 posts had been made available temporarily from missions to provide assistance to the Department of Field Support and the Office of Human Resources Management at Headquarters in that regard until 30 June 2015. The Committee was also informed that additional requirements in support of the Office of Programme Planning, Budget and Accounts might be anticipated later in 2015 for the performance of work relating to the implementation of various finance and treasury functions. The Committee was further informed that the Controller was exploring the possibility of, exceptionally, creating temporary positions within the support account, the UNLB budget or the Umoja budget, so that vacant mission posts did not have to be used.

113. **The Advisory Committee notes the benefits expected to be realized in field missions through the implementation of the Umoja solution (see A/69/751/Rev.1, para. 121) and expects that further details will be included in future overview reports with the roll-out of Extensions 1 and 2 to all peacekeeping locations. The Committee expects that the lessons learned and benefits realized from the implementation of Umoja in peacekeeping operations will be factored into the broader implementation of the system in Secretariat entities and related details included in the respective reports.**

114. **Concerning the costs of Umoja implementation, maintenance and support, the Advisory Committee stresses the importance of establishing comprehensive and detailed estimates of the direct and indirect costs, guided by clear cost-apportionment principles and accurate accounting and transparent reporting requirements.** The Committee intends to comment further thereon in its next report on the progress of the enterprise resource planning project and in the course of its forthcoming review of the global service delivery model.

4. Consolidation of global geospatial capabilities

115. In the overview report, the Secretary-General proposes to move beyond the initial pilot phase approved by the General Assembly in its resolution 68/284 for the provision of resilient and centralized geospatial capacity by the Geospatial Information Systems Centre in Brindisi (A/69/751/Rev.1, paras. 123-124). He also indicates that the workload and complexity of the activities to be performed are expected to increase because in 2015/16 the Centre is expected to provide services to 27 field missions or offices with limited or no geospatial capacity. The overall number of geospatial applications is expected to increase by 150 per cent. The estimated increase is based on an assessment of mission requirements in areas that are centralized, as well as the Centre's capacity to absorb such requirements within the consolidated resources. The Advisory Committee was informed, upon enquiry, that the Centre was expected to reach its full operational capability in 2015/16 and, accordingly, the estimated increase in activities was related to the maintenance and development of geospatial applications and the production of maps and geodatabases.

116. In that connection, the Advisory Committee notes that, to handle the increased workload, the Secretary-General is proposing to establish an additional six general temporary assistance positions for the Centre, with the related abolishment of 19 posts and positions in field missions. Upon enquiry, the Committee was informed that, since 2013/14, 36 posts and positions relating to geospatial information systems had been abolished or proposed for abolishment in six missions (MINUSMA, MONUSCO, UNAMID, UNOCI, UNMISS and UNAMA), offset by 13 new posts or positions at UNLB. The net reduction in staff and information technology costs was estimated at $1.6 million. Related observations and recommendations with regard to the post proposals are contained in the Committee's report on the proposed resource requirements for UNLB for 2015/16 (A/69/839/Add.9).

117. **The Advisory Committee looks forward to examining further information relating to the impact of the consolidation and centralization of geospatial information systems capabilities in the Global Service Centre in future overview reports, including details relating to workload trends, the products and services provided to missions and the related costs and benefits, along with an effective system for recovering costs. The Committee expects that a comprehensive lessons-learned analysis of the impact and effectiveness of the initiative will be provided in the next overview report.**

5. Holdings of information technology equipment

118. In its previous cross-cutting report, the Advisory Committee included information relating to the total allocation of computing devices across peacekeeping missions, which was projected to be 26,734 devices, or 14 per cent below the updated standards set out in the Standard Cost and Ratio Manual. At that time, the Committee noted that the updated standard allocation in peacekeeping operations provided for a ratio of one computing device for every designated civilian personnel member, reflecting a shift towards providing more support to an increasing number of national staff in more skilled roles and more uniformed personnel integrated with civilians in the mission (A/68/782, para. 148).

119. During its consideration of the overview report, the Advisory Committee was provided, upon request, with updated information on holdings of desktop computers, laptops and netbooks (see table 7). For 2015/16, the holdings across missions were projected to grow to 29,962 devices, or 8 per cent below the most recent standards set out in the Standard Cost and Ratio Manual. The Committee was also informed that the calculations took account of projected vacancy rates and that deviations from the standard ratios might exist in some circumstances owing to security situations or high-level personnel requiring more than one device.

120. Upon further enquiry, the Advisory Committee was informed that there were currently 2,489 personnel in missions with more than one computer device allocated to them. The Committee was also informed that a further 5,912 devices were assigned for general purposes and that an additional 1,866 devices would be allocated to non-United Nations personnel, including contractors. That would bring the total number of computer devices to 38,087 across all peacekeeping operations, compared with 33,938 for 2014/15 (an increase of 4,149 devices in just one year).

Table 7
Holdings of computing devices, 2015/16

Mission	Approved personnel[b]	Computing devices[a]		
		Standard allocation[c]	Budgeted holdings	Variance (percentage)
MINURSO	530	510	465	(10)
MINUSCA	2 460	2 214	2 214	–
MINUSMA	3 296	3 064	2 247	(27)
MINUSTAH	2 606	2 457	2 329	(5)
MONUSCO	6 679	5 731	5 876	3
UNAMID	5 603	5 419	5 411	–
UNDOF	201	190	190	–
UNFICYP	290	285	245	(14)
UNLB[d]	890	853	638	(25)
UNIFIL	1 265	1 229	1 154	(6)
UNISFA	529	390	390	–
UNMIK	398	383	386	1
UNMIL	2 245	2 085	1 618	(22)
UNMISS	4 573	4 002	3 829	(4)
UNOCI	2 040	2 040	1 694	(17)
UNSOA	1 214	1 159	791	(32)
Regional Service Centre	485	485	485	–
Total	**35 314**	**32 496**	**29 962**	**(8)**

[a] Including desktop computers, laptops and netbooks.
[b] Including international and national staff, United Nations Volunteers, United Nations police, military observers, government-provided personnel and military staff officers and contractors.
[c] Based on the standard requirements as outlined in the 2013/14 Standard Cost and Ratio Manual.
[d] Including computer holdings in Valencia.

121. **The Advisory Committee considers that the ratios for computer holdings should also include provisions relating to the recommended quantities of devices set aside for general purposes and for emergency security situations. The Committee questions the need to continue to procure new computer devices in view of the large numbers of devices in missions that are not currently assigned to individual staff.** Further observations and recommendations relating to the application of the Standard Cost and Ratio Manual are made in paragraph 68 above.

E. Air operations

122. Information on the management of air operations in peacekeeping is provided in the overview report (A/69/751/Rev.1, paras. 110-116). The Secretary-General states

that air transportation[6] continues to be a key strategic enabler for mandate implementation. In addition, he explains that military air assets are force multipliers and are budgeted on planning assumptions underlying the military concept of operations and the force requirements. Those requirements are captured in stand-alone documents that specify the maximum number of flight hours, and reimbursement is made on the basis of actual hours flown. As regards the air assets used for transportation and other non-military uses in missions, the Secretary-General indicates that they are maintained under various contractual arrangements, including standby air charter agreements (ibid., paras. 110-111).

123. The Board of Auditors, in its report on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2014, makes several observations concerning the management of air transportation during the performance period. It notes underutilization of budgeted flight hours across missions, in addition to unutilized air payload and passenger capacity; deficiencies in determining mission air asset requirements with, in the Board's view, obvious potential for cost savings; inadequate planning, coordination and tasking of strategic flights; and concerns relating to the costs of flight operations, including wide variations in the per-hour flight cost for the same kind of aircraft in different missions (A/69/5 (Vol. II), paras. 174-195). The Board reflects the responses of the Secretariat to its observations and the general concurrence with regard to the related recommended improvements to the management and oversight of air operations.

124. In addition, the Secretary-General refers to a separate audit of air operations in the Department of Field Support conducted by OIOS and the related findings and recommendations, which are contained in a draft internal audit report issued in 2014. He states that OIOS also recommends improvements in the oversight and planning of air operations (A/69/751/Rev.1, para. 112).

125. The Advisory Committee notes that the overview report contains references to some management initiatives that will be undertaken to improve air operations by the Department of Field Support in the coming period. For example, it is stated that all contractual agreements will be reviewed and adjusted during 2015/16 as part of ongoing efforts to improve the efficiency and flexibility of air transport operations and to ensure the maintenance of an acceptable level of safety, security and quality of transportation services using the standby charter approach (ibid., para. 111). In addition, it is stated that the Department will support the implementation of a comprehensive aviation quality assurance programme to benefit aviation safety and contract management and to mitigate risk in air transport operations (ibid., para. 112). **The Advisory Committee looks forward to receiving further details in the next overview report on the initiatives launched to improve aspects of air operations, including those actions that will directly address the deficiencies pointed out by the Board of Auditors and OIOS in their related reports.**

[6] The Advisory Committee was informed that the terms "air transportation" and "air operations" were used interchangeably and referred to fixed-wing and rotary-wing air assets. The term "aviation expenditure" included all costs relating to the operation of fixed-wing and rotary-wing aircraft and included rental and operation costs, equipment and supplies, services, landing and ground handling fees, air crew subsistence allowance, liability insurance and petrol and lubricants.

I. Resources for air operations

126. It is stated in the overview report that, for the performance period 2013/14, expenditure for air transportation amounted to $807.2 million, which was $151.2 million, or 15.8 per cent, less than the approved apportionment for that period (ibid., table 3). It is also indicated that the overall underexpenditure in operational costs was attributable principally to lower requirements for air transportation in MONUSCO, UNAMID, UNISFA, UNMISS, UNOCI and UNMIL. Such underexpenditure was attributed to several factors, including delays in the deployment or non-deployment of aircraft, delays in the implementation of airfield services contracts and in the mobilization of fuel reserves, lower aircraft rental costs, lower actual costs of fuel and services and lower utilization as a result of security conditions (ibid., para. 210).

127. For 2015/16, the proposed resources for air transportation are estimated at $856.9 million, compared with the apportionment of $849.1 million for 2014/15, representing an increase of approximately $7.8 million or 0.9 per cent (ibid., table 9). The Advisory Committee sought clarification as to why the budget requirements for air operations were continuing to increase even though several missions had recently closed down or had undergone downsizing and was informed that, in fact, the number of missions requiring air transport services had recently increased, which in turn, typically led to increased aviation budgets. Upon request, the Committee was provided with annual mission aviation expenditure since 2010 (see table 8). It sought clarification as to the basis for the figures, especially in view of the significant disparity with the expenditure reflected in the performance report for 2013/14 (see para. 126 above), but had been provided with no explanation by the time of finalization of the present report. **The Advisory Committee recommends that a clear explanation for the differences in the figures be provided to the General Assembly when it considers the present report.**

Table 8
Actual mission aviation expenditure, 2010-2014
(United States dollars)

Year	*Expenditure*
2010	755 048 600
2011	795 431 420
2012	818 855 000
2013	632 001 500
2014	735 203 500

128. In that connection, in table 16 of the overview report, in which details are provided on the variances in the proposed resource requirements for 2015/16 for individual missions, changes to air asset fleets and operations are cited as a main factor contributing to variances in four peacekeeping missions (MINUSTAH, UNMISS, UNAMID and UNOCI) and in UNSOA.

129. **The Advisory Committee considers that the audit findings cited above, together with its additional observations and recommendations made in paragraphs 130 to 143 below, provide the Organization with an important opportunity to improve the overall efficiency and effectiveness of air operations**

in peacekeeping, including the possibility of realizing significant cost savings in future budgets.

2. Air asset utilization

130. In its reports on the past two performance periods, the Board of Auditors made observations concerning the underutilization of budgeted flight hours in the case of peacekeeping air assets. In 2012/13, the Board stated that some 13 per cent of budgeted flight hours had not been utilized. In 2013/14, that figure had worsened to 20 per cent (A/69/5 (Vol. II), para. 175). The Board is of the view that, given the sizeable costs incurred in hiring and operating aircraft, there is obvious potential for significant cost savings. In its response, the Secretariat indicated to the Board that the requirement to provide uninterrupted air support in an area of operations meant that all air assets would not be utilized optimally at all times (ibid., para. 180). The Board was also informed that MONUSCO had already terminated four helicopters and six aircraft in 2013/14 as part of efforts to optimize the overall utilization of air assets in that mission and that MINUSTAH would carry out an analysis to establish the aviation fleet required to meet existing demands (ibid.). In addition, the Board was informed that the implementation of the aviation information management system would enable better monitoring of air asset utilization (ibid., para. 174) (see the related observations and recommendations of the Advisory Committee in paragraphs 134-138 below).

131. Upon enquiry, the Advisory Committee was provided with a breakdown of the hours budgeted in 2013/14 and the hours actually flown in individual peacekeeping missions, along with the variances between them (see table 9). The Committee notes an overall underutilization rate of 16 per cent across all missions, including MINUSMA during its start-up year.[7] The Committee notes that the underutilization in three missions — UNAMID, UNISFA and UNMISS — accounts for nearly 95 per cent of the overall reported variance.

Table 9
Air asset utilization rates, 2013/14

Mission	*Hours budgeted*	*Hours flown*	*Variance*	*Percentage*
MINURSO	3 140	2 957.00	183.00	5.83
MINUSMA	–	5 496.00	–	–
MINUSTAH	3 360	2 968.00	392.00	11.67
MONUSCO	36 001	32 743.90	3 257.10	9.05
ONUCI	7 849	6 864.00	985.00	12.55
UNAMID	26 536	18 237.00	8 299.00	31.27
UNFICYP	1 320	1 176.10	143.90	10.90
UNIFIL	1 600	1 388.59	211.41	13.21
UNISFA	10 452	5 608.30	4 843.70	46.34
UNMIL	7 985	6 489.00	1 496.00	18.74

[7] Upon enquiry, the Advisory Committee was informed that the difference between that figure and the underutilization figure cited by the Board of Auditors in its report (20 per cent) was related to the inclusion of MINUSMA in the overall hours flown.

Mission	*Hours budgeted*	*Hours flown*	*Variance*	*Percentage*
UNMISS	24 682	18 498.00	6 184.00	25.05
UNSOA	5 515	5 575.97	(60.97)	(1.11)
Total	**128 440**	**108 001.86**	**20 438.14**	**16**

132. **The Advisory Committee concurs with the recommendations of the Board of Auditors that a trend analysis of utilization of air assets in missions should be conducted to determine the optimum size and composition of the overall fleet required without compromising operational parameters and that missions should analyse flight needs and schedules in order to maximize the passenger and cargo payload per flight so that utilization and efficiency are improved, thereby leading to a reduction in air transportation costs. In addition, the Committee expects that details relating to the implementation of the recommendations will be provided in the next overview report.**

133. On a related matter concerning the use of mission air assets by other entities or non-mission personnel, the Advisory Committee, in its consideration of the previous overview report, was informed that those peacekeeping missions with air assets at their disposal generally allowed free-of-charge travel by personnel from United Nations agencies, funds and programmes on a space-available basis. At that time, the Committee requested that overall usage statistics concerning the use of air assets should be included in future overview reports, including those relating to the usage by individuals from United Nations agencies, funds and programmes, as well as other entities, on both a paying and non-paying basis (A/68/782, para. 176). The Committee notes that no such information was included in the overview report. In the context of its recent consideration of the budget proposal for MONUSCO for 2015/16, the Committee was informed that the Mission had decided to charge a flat fee, based on that charged by the United Nations Humanitarian Air Service, to members of United Nations agencies, funds and programmes for travel on MONUSCO flights (see A/69/839/Add.5). The Committee was also informed that aspects of the matter were under review at Headquarters in order to guide the development of an overarching policy applicable to all missions. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include detailed information in that regard in future overview reports.**

3. Development of a comprehensive aviation performance framework

134. In its previous cross-cutting report (A/68/782, para. 177), the Advisory Committee pointed out that the Secretary-General had previously highlighted the importance of developing suitable metrics and key performance indicators for the global management of air operations, stating that they were fundamental to the evaluation of the net cost-benefits to Member States (see A/65/738, para. 28). The Committee noted that it had subsequently underlined the importance of establishing those benchmarks (see A/66/718, para. 124) and the General Assembly, concurring with the Committee's observations, had reiterated previous legislative requests in that regard (see resolution 66/264, para. 33). Two years ago, the Committee was informed that key performance indicators were being developed in conjunction with the introduction of an automated reporting system for aviation (see A/67/780,

para. 116). In his previous overview report, the Secretary-General indicated that a series of aviation modules, called the Aviation Information Management Suite, were being developed in-house and were scheduled to be rolled out across missions early in 2014 following the conclusion of a pilot exercise in UNAMID, MONUSCO and UNMISS. He stated that, in addition to supporting air operations planning, the capture of high-volume data would establish a baseline for benchmarks and key performance indicator analysis (A/68/731, para. 195). According to the Secretary-General, such analysis would also greatly assist with reinforcing safety oversight, optimizing aircraft usage, assessing the relevance of fleet composition, enabling the application of historical usage data in forecasting and defining procurement needs and monitoring and analysing contract performance and compliance (ibid., para. 196).

(a) Implementation of the air transportation information management system

135. In the overview report, the Secretary-General restates the benefits anticipated from the implementation of the air transportation information management system in terms of its role in establishing key performance indicators (see para. 134 above). He adds that an additional key benefit of the system will be that it will enable streamlined processing of invoices for aviation services by allowing access to real-time information, provide better tools to analyse performance and substantially reduce the workload associated with manual verification (A/69/751/Rev.1, para. 113). Upon enquiry, the Advisory Committee was informed that, until the introduction of the air transportation information management system, missions had been reporting aircraft utilization using spreadsheets that were transmitted to Headquarters on a monthly basis for verification against invoices and contractual obligations. As regards the link between the system and Umoja, the Committee was informed that an interface had been developed to allow data from the system to be automatically exported to Umoja, thus eliminating the prior practice of manually creating service entry sheets for entry into Umoja.

136. The Advisory Committee notes that the system has yet to be fully implemented in all relevant peacekeeping operations. It confirmed that, as anticipated in the overview report, the system had begun operations in November 2014 in MONUSCO, UNMISS and UNISFA (ibid., para. 113). Upon enquiry, the Committee was informed that the system was scheduled for implementation in 13 additional peacekeeping operations and special political missions (MINUSTAH, UNFICYP, UNIFIL, MINURSO, UNMIL, UNSOA, MINUSCA, UNAMID, UNOCI, the United Nations Office for West Africa, UNAMA, UNAMI and MINUSMA) by November 2015. The Secretary-General also indicates that enhancements to the system are anticipated in 2015/16 to capture and share aviation management and performance data. As the system matures, additional modules will be added and form an essential part of a comprehensive aviation performance management framework (ibid., para. 114).

137. **The Advisory Committee notes that the effective roll-out of the air transportation information management system to all peacekeeping operations with aviation assets will be the culmination of a process initiated as far back as 2008 (see A/68/782, para. 177). It considers that, if fully implemented and applied successfully, the system could represent a critical element in the development of a comprehensive aviation performance management framework, including the establishment of a baseline for benchmarks and key performance indicators for air operations at the United Nations. The Committee expects that**

the system will be fully implemented in all operations with air assets without further delay and, at the latest, before the issuance of the next overview report.

138. **The Advisory Committee considers that the effective implementation and usage of the air transportation information management system, in addition to future adaptations and improvements in relation thereto, should help to address some persistent weaknesses in the management and oversight of air operations cited above and in previous cross-cutting reports of the Committee. The Secretary-General should closely monitor implementation efforts so that the system is properly utilized in missions where it has been implemented and fully realizes the benefits that have been anticipated in the planning stages. The Committee looks forward to receiving related information in future overview reports.**

(b) Roles and responsibilities for air operations management

139. In its previous cross-cutting report, the Advisory Committee made observations and recommendations on the roles and responsibilities of organizational actors with regard to air operations management for field missions, including on the existing division of labour between the Air Transport Section within the Logistics Support Division at Headquarters, the Strategic Air Operations Centre situated at UNLB, the Transportation and Movements Integrated Control Centre, which is part of the Regional Service Centre, and the joint movement coordination centres located in individual missions (A/68/782, paras. 181-184). At that time, the Committee stated that it was not convinced that the optimal division of labour was in place for the management of peacekeeping air operations, recommended that the General Assembly should request the Secretary-General to review those arrangements and expressed its intention to keep the matter under review (ibid., para. 184).

140. In its report on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2014, the Board of Auditors makes observations and recommendations with specific reference to the Strategic Air Operations Centre, including that, in the Board's view, the Centre is not adequately performing some of the functions for which it was originally established, including fleet optimization and maximizing the utilization of United Nations air assets; planning, tasking, tracking and assessing strategic air movements; and exploring the possibilities of achieving economies in the performance of those functions (A/69/5 (Vol. II), paras. 185-195). The Advisory Committee, in its related report, concurs with the related recommendations of the Board that are aimed at addressing those deficiencies (A/69/838, para. 39).

141. In its reports on the resource requirements for 2015/16 in respect of the support account for peacekeeping operations, UNLB and the fifth annual progress report on the implementation of the global field support strategy (A/69/860, A/69/839/Add.9 and A/69/874, respectively), the Advisory Committee comments on aspects relating to the roles and responsibilities of the Air Transport Section, the Strategic Air Operations Centre and the Transportation and Movements Integrated Control Centre, along with the related resource requirements for those entities.

142. In the overview report, the Secretary-General states that the Department of Field Support will streamline and reprioritize some of the functions of its oversight role relating to critical air operations management functions, including risk assessment, independent monitoring of air operations in field missions, air carriers'

technical pre-qualification for vendor registration, on-site inspections and external assessments of field mission services (A/69/751/Rev.1, para. 112). The Advisory Committee was also informed, upon enquiry, that the Department had initiated an assessment of the roles and activities of the Air Transport Section in relation to the Strategic Air Operations Centre and the Transportation and Movements Integrated Control Centre, with a view to improving overall aviation management.

143. **The Advisory Committee recommends that the General Assembly request the Secretary-General to report comprehensively in his next overview report on the results achieved through the implementation of the measures taken to improve air operations management (see paras. 132 and 137 above), as well as on the findings and conclusions of the above-mentioned assessment of the roles and activities of the actors handling the management and oversight of air operations for United Nations field missions (see also A/69/874).**

4. Reported savings arising from the introduction of a long-range wide-body aircraft

144. In the overview report, the Secretary-General provides updated information concerning the implementation in September 2012 of a long-term service arrangement for the provision of a long-range, wide-body passenger aircraft, contracted to transport military and police units on initial deployment, periodic rotation and repatriation, indicating that the cost savings amounted to some $8 million in 2012/13 and $6 million in 2013/14, with projected savings of some $6 million in 2014/15 (A/69/751/Rev.1, para. 137).

145. Seeking clarity as to the basis for the reported savings, the Advisory Committee requested a breakdown of the calculations and was provided with a list of the costs incurred under the long-term agreement relating to the transportation of specific contingents to and from missions between July 2013 and June 2014, compared with an estimate of the costs that would have been incurred for the same transportation movements under the short-term contractual arrangements previously in place, with the reported savings being the difference between the two sets of data. The Committee recalls its previous recommendation on the subject, in which it recommended that the General Assembly should request the Secretary-General to entrust OIOS with an independent audit of the reported costs and benefits relating to the provision of the services (see A/68/782, para. 186). **Following its consideration of the overview report, the Advisory Committee continues to believe that an independent assessment of the reported costs and benefits of the initiative is necessary and that, once completed, the results should be made available to the Assembly in the next reporting cycle.** The Committee makes related observations and recommendations on the matter in the context of its report on the fifth annual progress report of the Secretary-General on the global field support strategy. In that connection, the Committee is also recommending that an independent assessment of the reported costs and quantitative benefits attributed to the global field support strategy, including the long-range passenger airlift initiative, over its five-year implementation period be provided to the Assembly and indicates its intention to request the Board of Auditors to undertake that exercise (see A/69/874).

5. Unmanned aerial systems

146. In the overview report, the Secretary-General refers to the deployment of new forms of technology to improve monitoring and surveillance capability, to augment

peacekeepers' situational awareness and safety and security and to enable the early identification of, and response to, emerging threats. He specifically refers to the deployment of an unarmed, unmanned aerial system in MONUSCO as part of those efforts (A/69/751/Rev.1, para. 203). Upon enquiry, the Advisory Committee was informed that five unmanned aerial vehicles had been deployed there under commercial contract. The Committee notes that the vehicles form part of the Mission's air fleet and the costs are therefore included under air transportation. The Committee was also informed that nine such vehicles were currently being provided to MINUSMA by a troop-contributing country, with a separate troop-contributing country planning to deploy and operate 12 such vehicles in the future.

147. In addition, the respective budget reports on UNMISS and MINUSCA for 2015/16 contain information on the intention of the Secretary-General to deploy such systems in both those missions (see A/69/800, para. 90, and A/69/805, para. 39). The Advisory Committee notes, however, that the specific budgetary provisions were not clearly presented in either report. In the case of UNMISS, the Committee was informed that additional requirements of $8.2 million for air transportation were attributed to the projected deployment of an unarmed, unmanned aerial system for eight months in 2015/16 compared with three months in 2014/15. For MINUSCA, the Committee was informed that the intention was to acquire such capacity through commercial procurement and that provision for $3 million had been included under the expenditure provisions for other supplies, services and equipment. **The Advisory Committee is of the view that there is a need for greater consistency and transparency in the budgeting for unmanned aerial systems in the budget proposals for peacekeeping operations.**

F. Updated observations and recommendations from the previous cross-cutting report

148. As indicated in paragraph 4 above, the General Assembly decided at its sixty-eighth session to defer consideration of several reports on cross-cutting issues relating to the administrative and budgetary aspects of the financing of United Nations peacekeeping operations, including the previous overview report of the Secretary-General and the related cross-cutting report of the Advisory Committee (A/68/782). Accordingly, the observations and recommendations made by the Committee therein remain valid and subject to the consideration of the Assembly at the current session. Consequently, the Committee decided to provide herein detailed observations and recommendations only on those subjects where, in its view, there have been significant new developments in the past year, concerns have arisen relating to a particular aspect of management and/or the Committee's own discussions have evolved. Those subjects are covered in sections A to E of the present report. For the remainder of the subjects covered in the previous cross-cutting report, the Committee's related recommendations remain unchanged.

149. The following paragraphs therefore reflect updated information provided by the Secretariat, upon the request of the Advisory Committee, relating to specific issues that arose in the context of its deliberations on the overview report (A/69/751/Rev.1), but for which the Committee's related recommendations remain unchanged.

I. Civilian personnel

150. The Advisory Committee made observations and recommendations with regard to civilian personnel in peacekeeping operations in its previous cross-cutting report (A/68/782, paras. 73-109). The Committee discussed therein the representation of women and nationals from troop- and police-contributing countries, linguistic diversity requirements, the Field Service category of personnel, the nationalization of posts, high-level posts in missions, the use of government-provided personnel and Junior Professional Officers and long-vacant posts. Since then, the Committee has also made observations and recommendations on aspects of human resources management in its related report on the subject, which continues to be under the consideration of the General Assembly (A/69/572). Updated details on the civilian component in peacekeeping operations are provided in the overview report (A/69/751/Rev.1, paras. 171-185).

151. On the representation of women in peacekeeping, the Advisory Committee was provided with detailed information relating to the recruitment of women at the higher levels and in specific senior job categories, such as Chief or Director of Mission Support. The Committee was informed that, as at 31 January 2015, 11 women were serving as Head or Deputy Head of Mission, accounting for 19 per cent of encumbered posts, while only 3 were serving as Chief or Director of Mission Support. The Committee was also provided with additional detail relating to a specific initiative, the senior women talent pipeline, launched in February 2014, aimed at attracting women to and retaining them in senior-level positions in field missions.

152. With regard to the high-level posts and positions in peacekeeping operations, the Advisory Committee noted that, a sustained reduction in overall civilian staffing levels since 2009/10 notwithstanding, the proportion of high-level posts and positions had remained largely unchanged. During its consideration of the overview report, the Committee was provided with table 10, which contains updated actual figures for 2014/15 and projections for 2015/16. The data demonstrate a continued trend of a proportional increase in high-level posts and positions, while the overall numbers of civilian and uniformed personnel are in decline.

Table 10
High-level posts compared with overall approved staffing levels

	Under-Secretary-General	*Assistant Secretary-General*	*D-2*	*D-1*	*Total D-1 and above*	*Total posts and positions*
2009/10	11	25	54	146	236	25 691
2010/11	10	23	53	151	237	25 495
2011/12	9	22	48	151	230	22 848
2012/13	10	26	55	166	257	22 876
2013/14	9	22	50	155	236	21 741
2014/15	9	26	51	156	242	22 044
2015/16[a]	10	26	50	162	248	21 062

[a] Proposed staffing level.

2. Demining

153. In its previous cross-cutting report, the Advisory Committee provided details showing how the scope of demining activities within missions had grown over time, with planned expenditure in 2014/15 amounting to some $155.6 million in 10 missions (A/68/782, paras. 122-126 and annex VI). The Committee noted the growing importance of the activities and recommended that more detail should be included in future overview reports and individual peacekeeping budget proposals to facilitate greater scrutiny of proposed activities and related budget requests.

154. From its review of the most recent overview report, however, the Advisory Committee notes that very little information was included on the demining activities undertaken within peacekeeping missions, with no details on the proposed resource requirements. Upon request, the Committee was provided with additional detail relating to the scope and nature of demining activities in missions. The Committee was informed that the resource requirements relating to demining activities for 2015/16 were projected to reach $182.5 million, representing an increase of more than 25 per cent over the overall projected expenditure for demining activities in 2014/15. The Committee notes that the increase is almost entirely attributable to the increase of demining activities in MINUSMA (see also A/69/784, paras. 114-115). Updated detail on the planned and actual expenditure is provided in annex IV to the present report.

3. Construction projects

155. In recent years, the Advisory Committee has made observations and recommendations on the oversight framework for major capital projects undertaken in peacekeeping operations (see A/66/718, paras. 104-106, A/67/780, paras. 94-98, and A/68/782, paras. 127-132). The Board of Auditors has also recommended enhancements to the management and oversight of such projects (see A/68/5 (Vol. II), paras. 124-126, and A/69/5 (Vol. II), paras. 198, 211 and 221). It is stated in the overview report that, in October 2014, the Department of Field Support issued guidelines for the governance of major construction projects in field missions to further improve Headquarters oversight of major construction projects, providing better guidance for engineering works in field missions and addressing the previous observations and recommendations of both the Committee and the Board (A/69/751/Rev.1, para. 135). Upon enquiry, the Committee was informed that the guidelines required missions to adopt improved planning procedures, taking into account known resource limitations and environmental, operational and security factors.

4. Vehicle holdings in missions

156. The Advisory Committee discussed missions' requirements for vehicles in its previous cross-cutting report (A/68/782, paras. 142-146), welcoming the efforts of the Secretariat to align the holdings of light passenger vehicles in missions with the standards prescribed in the Standard Cost and Ratio Manual and recommending that the findings of a comprehensive review of mission holdings of such vehicles be provided in the next overview report.

157. In the overview report, the Secretary-General discusses additional efforts to reduce the global light passenger vehicle fleet, including the promulgation of a revised surface transport manual in 2014 (A/69/751/Rev.1, para. 131). The Advisory

Committee was informed, upon enquiry, that the manual, among other things, eliminated the requirement to budget for and hold an additional 10 per cent of light passenger vehicles for the purpose of keeping transport pools and reserves. In addition, the optimal life expectancy of light passenger vehicles had been extended, depending on an assessment of the operational environment in missions. It is also indicated in the report that, in June 2014, missions implemented procedures to recover charges for the private use of vehicles owned by the United Nations based on the security situation, operational needs and availability of local transportation in each mission (ibid., para. 132). On the basis of information provided to the Committee upon request, it would appear that such recoveries had not been systematically imposed in the past.

158. Concerning the acquisition of new vehicles for use in missions and, in particular, the requirements for 4 x 4 vehicles, the Committee was informed, upon enquiry, that the Department of Field Support had studied the feasibility of replacing part of its light passenger vehicle holdings with sedan and multipurpose vehicles. The study had showed that it would be possible to replace up to 18 per cent of the fleet with 4 x 2 sedan-type vehicles. Subsequently, following the development of a new scope of requirements and an evaluation of procurement proposals, a new global systems contract would come into effect in May 2015 and be implemented in a phased manner on a mission-by-mission basis, taking into account the varying needs of missions both in terms of the local road infrastructure and the current state of the vehicle fleet.

159. The Advisory Committee was also provided, upon request, with updated information on the overall vehicle holdings in 2015/16, shown in table 11, which is 19 per cent below the standard allocation set out in the Standard Cost and Ratio Manual. With regard to the number of vehicles assigned to senior officials in missions, the Committee was informed that staff at the D-1 level and above had previously been entitled to "VIP vehicle support", which included the application of a 1:1 standard ratio, as provided for in the Standard Cost and Ratio Manual, and also an upgraded option package providing a slightly higher level of comfort and appearance, to reflect the representational purposes commensurate with the position and level of the incumbent. The Committee was informed that that entitlement had been subsequently changed to D-2 level equivalency and above.

Table 11
Proposed holdings for vehicles, 2015/16

Operation	*Approved personnel*[a]	*Personnel adjusted for vacancy rate*[b]	*Standard allocation*[c]	*Proposed holdings (budget)*[d]	*Variance (percentage)*
MINURSO	339	321	126	140	11
MINUSCA	1 927	1 524	543	540	(1)
MINUSMA	1 784	1 624	539	353	(35)
MINUSTAH	1 681	1 537	566	526	(7)
MONUSCO	3 245	3 045	1 062	852	(20)
UNAMID	3 386	3 049	1 080	656	(39)
UNDOF	135	129	43	44	2
UNFICYP[e]	154	154	55	34	(38)

Operation	*Approved personnel*[a]	*Personnel adjusted for vacancy rate*[a]	*Standard allocation*[b]	*Proposed holdings (budget)*[c]	*Variance (percentage)*
UNIFIL	541	522	165	178	8
UNISFA	633	435	143	146	2
UNLB[e]	132	119	48	16	(67)
UNMIK	181	174	64	60	(6)
UNMIL	1 385	1 275	451	366	(19)
UNMISS	2 826	2 506	818	702	(14)
UNOCI	1 454	1 369	475	436	(8)
UNSOA	384	367	132	59	(55)
Total	**20 187**	**18 150**	**6 310**	**5 108**	**(19)**

[a] Including United Nations international staff, National Professional Officers, United Nations Volunteers and military and police personnel (military observers, military police and civilian police officers); excluding formed military and police personnel and contractors.

[b] Based on standard equipment as outlined in the 2015/16 Standard Cost and Ratio Manual.

[c] Including VIP and standard 4 x 4 vehicles and sedans; excluding troop-carrying and utility vehicles, buses and electric carts.

[d] Excluding holdings of 103 rented vehicles.

[e] The 2015/16 Standard Cost and Ratio Manual ratios do not apply to non-mission personnel located in Brindisi and Valencia.

5. Use of private security personnel

160. In its previous cross-cutting report, the Advisory Committee included information provided to it upon request relating to the policy on the use of armed private security companies promulgated in 2012, related contractual and procurement requirements and details of the missions in which such services were being provided (A/69/782, para. 207). In its current review of peacekeeping operations, the Committee was provided, upon request, with details on the number of guards provided under such arrangements and the cost of the related contracts. The Committee was informed that, for 2014/15, contracts totalling $30.2 million were in place in 13 locations, with the deployment of 4,547 security guards (2,676 of the guards were deployed in UNMISS and MONUSCO (including the Regional Service Centre)).

6. Death and disability compensation

161. In the overview report, information is provided on the settlement of claims for death and disability (A/69/751/Rev.1, paras. 253-256). The Secretary-General states that, as at 31 December 2014, 111 death or disability claims had been processed, with an additional 42 claims pending, of which 24 had been outstanding for more than 90 days. The figures show an increase in pending claims from the previous year when, at the same time, 27 claims were pending, of which 13 had been outstanding for more than three months (see A/68/782, para. 208). According to the report, most of the outstanding claims are due to delays in receiving documentation and medical information. **The Advisory Committee reiterates the importance of efforts to address the backlog of death and disability claims, especially those**

pending for more than three months, and underscores the importance of ensuring the timely settlement of all outstanding claims.

III. Special measures for protection from sexual exploitation and sexual abuse

162. The report of the Secretary-General on special measures for protection from sexual exploitation and sexual abuse (A/69/779) provides information on related allegations throughout the United Nations system for the period from 1 January to 31 December 2014 and on measures being taken to strengthen the Organization's response to sexual exploitation and abuse in the areas of prevention, enforcement and remedial action. Further information with specific reference to efforts to strengthen personal and institutional accountability for personnel deployed in peacekeeping operations is provided in the overview report (A/69/751/Rev.1, paras. 91-98).

163. Concerning the resources dedicated to conduct and discipline in the field to address allegations of misconduct, including cases of sexual exploitation and abuse, the Advisory Committee was informed, upon request, that there were 12 conduct and discipline teams in place, servicing 23 peacekeeping and special political missions, UNLB and the Regional Service Centre. For 2014/15, the estimated costs for the 115 posts and positions assigned to the Conduct and Discipline Unit at Headquarters and the related teams in the missions amount to some $10 million (based on available standard salary scales and rates).

164. It is indicated in the report that the number of allegations received in 2014 from all reporting United Nations entities, including peacekeeping missions, was 79, compared with 96 in 2013 (A/69/779, para. 4). Concerning those allegations reported against personnel deployed in peacekeeping operations and special political missions, 51 such allegations were reported in nine peacekeeping missions and one special political mission (ibid., para. 6). The Secretary-General notes that that number is the lowest recorded since special measures for protection from sexual exploitation and abuse were first put in place (ibid., para. 18). Detailed information on all allegations received in 2014 is provided in annex III to the report of the Secretary-General, with more details on the nature of those allegations provided in annex IV. **While noting that the number of allegations received in 2014 in respect of peacekeeping and special political missions is the lowest recorded since the special measures for protection from sexual exploitation and abuse were first put in place, in 2003, the Advisory Committee again recalls its view, and that of the Secretary-General, that one substantiated case of sexual exploitation and abuse is one case too many (see A/66/718, para. 155, A/67/780, para. 167, and A/68/782, para. 153).**

165. On the basis of information provided to it during its review of the latest report of the Secretary-General, the Advisory Committee notes that, as at 31 December 2014, 85 of the 286 allegations reported to OIOS between 1 January 2010 and 31 December 2013 had been substantiated. The Secretary-General indicates that, as at 31 January 2015, investigations into 18 allegations received in 2014 had been completed, of which 10 had been substantiated (A/69/779, para. 12).

166. The Advisory Committee also notes that there was a decline during the reporting period in the proportion of allegations involving the most egregious forms of sexual

exploitation and abuse, namely sexual activities with minors and non-consensual sexual activities with an adult (35 per cent as compared with 50 per cent in prior years) (ibid., para. 20). The Committee notes, however, that, of the allegations received in 2014, 38, or 75 per cent, were from just three peacekeeping missions (ibid., para. 7). **The declining numbers notwithstanding, the Advisory Committee remains concerned about the persistence of cases relating to the most egregious forms of sexual exploitation and abuse, in addition to the high proportion of allegations arising from a few peacekeeping missions. The Committee trusts that the measures contained in the package of initiatives discussed in paragraphs 170 to 174 below, aimed at addressing the continued persistence of those two alarming trends, will be accorded priority.**

167. In addition, the Secretary-General points out that paternity claims have been received in connection with 12 of the allegations of sexual exploitation or abuse in two specific missions (ibid., para. 10). In that connection, he describes steps taken to share a DNA collection protocol with the Member States concerned. He also indicates, however, that hurdles remain in terms of having the alleged fathers tested, judicial proceeding conducted and child support arrangements agreed upon (ibid., para. 27). **The Advisory Committee notes the information provided in the report relating to paternity claims received in association with cases of sexual exploitation and abuse and trusts that further details on progress achieved in addressing such claims will be included in future reports of the Secretary-General.**

168. The Secretary-General provides details concerning the status of investigations into allegations of sexual exploitation and abuse and the number of substantiated allegations (ibid., paras. 25 and 26). He indicates that a supplementary table providing the status of all allegations recorded between 1 January 2010 and 31 December 2013 is being made available on the website of the Conduct and Discipline Unit (ibid., footnote 1). According to the data provided in the report, 87 of the 229 allegations for 2010-2013 were substantiated, accounting for 38 per cent of all allegations for which an investigation was launched and completed (ibid., para. 25). In addition, as at 31 January 2015, investigations into 18 allegations (or 35 per cent) received in 2014 from peacekeeping missions had been completed (ibid., para. 12). When compared with equivalent data for investigations completed at the same time in 2013 from allegations arising in the previous year (26 per cent), the Advisory Committee notes an improvement in the rate at which investigations are being concluded. The Secretary-General also indicates that the rate of responses from Member States on referrals for action continues to be high, with an overall rate of 85 per cent in 2014 compared with 39 per cent in 2010 (ibid., para. 28). At the same time, figure II shows that information requested on disciplinary action taken by Member States in connection with substantiated allegations remains pending, the regular follow-up notwithstanding.

169. **While noting the improvement in the speed at which investigations were concluded during the reporting period, the Advisory Committee considers that this area continues to require close attention, given that a swift response to all allegations of sexual exploitation and abuse is a critical element in enforcing zero tolerance. In addition, although the response rates from Member States on referrals for action continue to be high, the Advisory Committee stresses that additional efforts need to be made to ensure that suitable disciplinary measures are imposed in cases of proven misconduct and that details of the measures are promptly communicated to the United Nations.**

170. Section IV of the report of the Secretary-General contains details on measures aimed at strengthening the Organization's response to sexual exploitation and abuse. The Advisory Committee was informed, upon request, that the measures were developed through a comprehensive consultative process that began with the work of a team of experts. In 2013, the team visited four missions most affected by allegations of sexual exploitation and abuse to assess and identify risk factors that could potentially undermine efforts made to ensure the successful implementation of the zero-tolerance policy implemented by the Secretary-General. Subsequently, an interdepartmental and inter-agency working group reviewed the work of the experts in 2014 and developed a package of recommendations aimed at reinvigorating the policy, bringing increased visibility to that key issue and making a practical impact (see ibid., para. 32).

171. The Committee notes that the report of the Secretary-General contains some 40 separate actions arising from the work. The measures vary considerably in terms of scope and complexity and fall within three broad areas: prevention, enforcement and remedial actions. Examples of preventive actions include the development of a Secretariat-wide communications strategy, a multilingual e-learning tool targeting all categories and levels of personnel and measures to strengthen the Misconduct Tracking System.

172. Concerning enforcement, actions included the establishment of immediate response teams in missions or regions, including representatives of troop- and police-contributing countries, a range of measures to strengthen the accountability of uniformed personnel, including the withholding of medals and eligibility for payment of reimbursements and premiums, and the strengthening of the legal frameworks for ensuring criminal accountability. In his report, the Secretary-General also states that there must be financial accountability for individuals who commit sexual exploitation and abuse while serving with the United Nations. He indicates that staff should be put on notice that the sanction for a substantiated case of sexual exploitation and abuse may be dismissal and that a fine may also be imposed through the revised administrative instruction on investigations, disciplinary process and administrative measures (see ibid., para. 61).

173. Remedial actions include the proposed establishment of a trust fund to provide support to victims, the appointment of a senior United Nations official dedicated to addressing the issue of sexual exploitation and abuse and the establishment of a related coordination unit in the Conduct and Discipline Unit.

174. In that connection, the Advisory Committee was provided, upon request, with a list of the proposals made in the report. In addition, the Committee sought clarity as to the resource implications of and anticipated timelines for the completion of each initiative. It was informed that planning for the implementation of the proposals had only just begun and that many remained under development or required further consultation. It was further informed that, while nothing in the report of the Secretary-General had financial implications for 2015/16, any such implications would be made explicit in future requests should any of the processes or proposals require additional resources. In addition, the Committee was informed that it would be premature to provide anticipated dates for the completion of each initiative.

175. **The Advisory Committee acknowledges that the inclusion of future initiatives in the most recent report of the Secretary-General demonstrates**

strengthened resolve to tackle the serious and persistent problem of sexual exploitation and abuse.

176. **The Advisory Committee notes that several initiatives lack clarity or specificity and that consultations remain under way. The Committee therefore expects that the next report of the Secretary-General will contain further information on the implementation of the measures, as appropriate, including the progress achieved, if any. Particular attention should be paid to providing additional details on those measures requiring action on the part of the General Assembly, including those having financial or structural implications and/or requiring alterations to the existing regulatory framework.**

177. With specific regard to the importance of leadership in tackling the issue of sexual exploitation and abuse, the Advisory Committee recalls its previous comments regarding senior leaders or commanders determining organizational behaviour and setting an exemplary tone for the conduct of both uniformed and civilian staff in peacekeeping missions (see A/68/782, para. 159). In the context of its recent consideration of the fourth progress report on the accountability system in the Secretariat, the Committee was provided with information on the status of an action plan aimed at strengthening accountability in field missions (see A/69/802, paras. 23-25). **In that regard, the Advisory Committee stresses that sustained, proactive and visible involvement by those at the most senior levels at Headquarters and by mission leaders in both civilian and uniformed components of field operations is required, so that all personnel are fully aware of their personal responsibilities upon arrival and throughout their deployment in the mission area. Further efforts should be undertaken to ensure that the commitments made by heads of mission in their compacts with the Secretary-General to implement the zero-tolerance policy on sexual exploitation and abuse are properly monitored and reinforced.**

IV. Conclusion

178. **With regard to the action to be taken by the General Assembly, the Advisory Committee recommends that the General Assembly take note of the reports of the Secretary-General (A/69/751/Rev.1 and A/69/779), subject to its observations and recommendations expressed herein.**

Annex I

Reports considered by the Advisory Committee on Administrative and Budgetary Questions on issues related to peacekeeping

Financial report and audited financial statements for the 12-month period from 1 July 2013 to 30 June 2014 and report of the Board of Auditors on United Nations peacekeeping operations (A/69/5 (Vol. II))

Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2014 (A/69/781) and related report of the Advisory Committee (A/69/838)

Reports of the Secretary-General on the budget performance of peacekeeping operations for the period from 1 July 2013 to 30 June 2014, on proposed budgets for the period from 1 July 2015 to 30 June 2016 and on the disposition of assets, received by the Advisory Committee in advance or final form, and the related reports of the Committee, as follows:

MINURCAT	A/69/596
	A/69/841
MINURSO	A/69/595
	A/69/730
	A/69/839/Add.3
MINUSCA	A/69/633
	A/69/805
	A/69/641
	A/69/839/Add.12
MINUSMA	A/69/593
	A/69/784
	A/69/828
	A/69/839/Add.2
MINUSTAH	A/69/619
	A/69/785
	A/69/839/Add.4

MONUSCO	A/69/620
	A/69/797
	A/69/832
	A/69/839/Add.5
UNAMID	A/69/549
	A/69/673
	A/69/808
	A/69/839/Add.6
UNDOF	A/69/586 and Corr.1 and 2
	A/69/732
	A/69/839/Add.1
UNFICYP	A/69/587
	A/69/741
	A/69/839/Add.7 and Corr.1
UNIFIL	A/69/606
	A/69/731
	A/69/839/Add.8
UNISFA	A/69/611 and Corr.1
	A/69/740
	A/69/839/Add.16
UNLB	A/69/585 and Corr.1
	A/69/733 and Rev.1
	A/69/839/Add.9
UNMIK	A/69/591
	A/69/729
	A/69/839/Add.10
UNMIL	A/69/857 and Corr.1
	A/69/667
	A/69/820
	A/69/839/Add.11

UNMIS	A/69/579
	A/69/848
UNMISS	A/69/550
	A/69/677
	A/69/800
	A/69/839/Add.15
UNMIT	A/69/589
	A/69/851
UNSOA and financing of support for AMISOM	A/69/592
	A/69/728
	A/69/839/Add.14
Support account for peacekeeping operations	A/69/653 and Add.1
	A/69/750
	A/69/791
	A/69/860

Other reports of the Secretary-General concerning peacekeeping and related reports of the Advisory Committee:

Overview of the financing of the United Nations peacekeeping operations	A/69/751/Rev.1
Updated financial position of closed peacekeeping missions as at 30 June 2014	A/69/659
	A/69/827
Progress in the implementation of the global field support strategy	A/69/651
Special measures for protection from sexual exploitation and sexual abuse	A/69/779

Annex II

Summary of observations and recommendations contained in the report of the Advisory Committee on cross-cutting issues relating to peacekeeping operations (A/68/782)

Paragraph	*Subject*	*Summary of observations and recommendations*
6	Resource requirements	Update overall resource requirements for 2014/15
12	IPSAS	Assess the first year of implementation of IPSAS and provide analyses of benefits and lessons learned
17, 18, 20	Budget formulation process under Umoja	Address observations of the Board of Auditors; resolve difficulties in providing financial information; ensure completion of appropriate interfaces with field systems; further improve budget formulation process as a result of Umoja and IPSAS
21	Financial management and accounting functions of staff costs	Support efforts to improve financial management and accounting functions to improve level of financial and budgetary oversight
25	Joint planning by country teams and missions	Ensure clarity in the roles and responsibilities of missions and the United Nations country teams; include details of improved coordination in future reports
28, 30	Budget performance, 2012/13	Provide a more detailed explanation of variances between planned and actual expenditure in future overview reports; have a more predictable and regular expenditure pattern
36, 37, 41, 42	Improvement of resource management and efficiency; indicators of peacekeeping efficiency	Weaknesses noted in the use of the indicator of per capita cost for peacekeeping operations; develop alternative indicators of peacekeeping efficiency; improve presentation in describing efficiency targets; clarify role and authority of the Resource Efficiency Group; analyse the causes and effects of variances in mission resource requirements between budget periods

Paragraph	Subject	Summary of observations and recommendations
47, 48	Revision of resource requirements	Avoid overbudgeting and prolonged retention of Member States' assessed contributions through existing budgetary practices; in cases where downward adjustments are made to the strength of the force, submit an immediate downward revision to the related estimates and an adjustment to the assessments on Member States
52	Use of the Standard Cost and Ratio Manual	Continued to question the utility of the existing Manual; complete the review of the Manual and clarify which mission activities are exempt
54	Vacancy rates	Budgeted vacancy rates to be based on actual vacancy rates, otherwise clear justification should be provided; ensure that vacant posts are filled expeditiously
57	Common staff costs	Provide clear justification in budget documents if common staff costs are not based on actual rates
66, 67	Cooperation between missions	Avoid double budgeting and double assessment of Member States in respect of personnel and assets; prepare clear, transparent and timely reporting on the inter-mission cooperation arrangements and related cost-recovery charges
71, 72	Temporary duty assignments	Existing financial arrangements for temporary duty assignments amount to cross-mission subsidization and higher costs; receiving missions should cover all expenses related to temporary duty assignments, with sending missions being fully reimbursed for salary costs
77	Representation of women in peacekeeping staffing	Intensify efforts in the recruitment and retention of women in peacekeeping operations
79	Representation of nationals from troop- and police-contributing countries	Support outreach activities
81	Linguistic diversity	Recruit staff with the necessary language skills
83, 85	Field Service category of personnel	Submit the report on the review of the Field Service staff category; continue to develop additional measures to address the movement of Field Service staff serving in the same hardship duty station for extended periods
91	Nationalization of posts	Support the nationalization of posts, wherever possible

Paragraph	Subject	Summary of observations and recommendations
95	High-level posts (D-1 and above)	Ensure that overall staffing structures are more rigorously scrutinized, including the continuation of posts and positions at the higher level
101	Use of government-provided personnel	Clarify the functions and reporting lines for government-provided personnel; review all aspects relating to their engagement and report thereon
105	Use of Junior Professional Officers	Report on the use of Junior Professional Officers and submit a proposal for ensuring an updated legislative basis for their deployment to peacekeeping functions
108, 109	Long-vacant posts	Rejustify posts that have been vacant for two years or longer; review the continuing requirement for long-vacant posts
113, 115	Training in peacekeeping	Ensure that available training resources are used as effectively and efficiently as possible; welcomed the deployment of an electronic training management system in a number of missions and the continuing development of the related reporting module; awaited statistical data on training activities across missions and related trend analysis
116	Performance management/mobility framework	Emphasized the importance of a thorough reform of the current system of performance management
117	Training in peacekeeping	Supported all efforts to ensure that personnel are properly prepared and trained
120, 121	Environmental management	Supported all efforts to mitigate the environmental impact of peacekeeping missions; looked forward to introduction of the waste management and water policies
126	Demining	Include more detail on demining activities in future
132	Construction projects	Enhance monitoring, oversight and long-term planning of construction projects, including provision of detail for multi-year projects
139, 140	Asset management	Charge missions the fair market value of assets transferred between active missions; decided to keep the matter under review, including the transfers of assets from the strategic deployment stocks in Brindisi and the disposition of assets in cases of closed peacekeeping missions

Paragraph	*Subject*	*Summary of observations and recommendations*
144, 145, 146	Vehicles	Welcomed efforts to align the holdings of light passenger vehicles with the provisions of the Standard Cost and Ratio Manual; provide findings of the comprehensive review of all mission holdings of light passenger vehicles; review allocation depending on the functions of particular personnel and offices, in addition to mission-specific circumstances
151	Computing devices	Any alteration of the standard ratios with significant financial implications across missions should be properly approved by the General Assembly
155	Implementation of Umoja	Provide information on the enterprise resource planning system, including a transparent presentation of the full costs relating to Umoja implementation
158	Migration of Inspira	Expected that migration of Inspira from outsourced to in-house hosting will be more cost-effective
160, 161, 162	Implementation of Umoja	Clarify support arrangements before the full deployment of Umoja throughout the Secretariat, including resource requirements; reflect the resources made available to UNLB and the facility in Valencia for hosting and providing Umoja support services; noted that UNLB and the facility in Valencia would become a provider of ICT services to the entire Secretariat; clarify the lines of responsibility and accountability for the management of the centres
164, 165	Regional cooperation for the delivery of ICT services	Ensure transparent budgeting of ICT services shared regionally; receive an assessment of the progress and lessons learned, in addition to a comparison with alternative arrangements
166, 168, 169, 170	Peacekeeping ICT expenditure	Seek comprehensive information on ICT resources; request a comprehensive audit of ICT expenditure in peacekeeping; provide a comprehensive and consolidated picture of the overall budget and staffing requirements for the budget period, as well as of expenditure incurred during the performance period

Paragraph	Subject	Summary of observations and recommendations
171, 172, 173	ICT strategy	Clarify the roles and responsibilities of the various ICT units at Headquarters in this regard, in addition to any cost-recovery arrangements; provide an update of which communication systems will be replaced by Umoja; the Department of Management and the Department of Field Support should collaborate on the submission of a revised ICT strategy to the General Assembly
175, 176	Air operations	Ensure that proper cost-recovery and reporting systems are in place; provide overall usage statistics concerning the use of air assets in peacekeeping operations in future overview reports, including those relating to the usage by individuals from the United Nations system as well as other entities, on both a paying and non-paying basis
179	Development of a comprehensive aviation performance framework	Develop key performance indicators following implementation of the aviation management suite
180	Review of air operations safety	Improve the safety of United Nations air operations; provide further details concerning the installation of appropriate warning systems in all commercially contracted rotary-wing aircraft
184	Respective roles and responsibilities for air operations management	Review the current arrangements to achieve the most efficient and effective division of labour
186	Reported savings arising from the introduction of a long-range wide-body aircraft	Entrust the Office of Internal Oversight Services with an independent audit of the reported costs and benefit and make the results available to the Assembly in the next reporting cycle
191, 192	Fuel management	Submit a much delayed comprehensive analysis to the General Assembly; provide additional details on the implementation and impact of the electronic fuel management system
197	Rations management	Limit the use of combat rations to their intended purpose
202, 203	Travel management	Develop a policy to ensure that alternative options are properly considered before official travel is authorized; request the Board of Auditors to conduct a comprehensive audit of official travel financed from peacekeeping budgets
206	Quick-impact projects	Welcomed the inclusion of quick-impact projects in peacekeeping operations; reiterated the need for lessons learned and best practices in this area to be shared among peacekeeping operations

Paragraph	*Subject*	*Summary of observations and recommendations*
208	Death and disability compensation	Reiterated the importance of efforts to address the backlog of death and disability claims
214, 215, 217, 219	Protection from sexual exploitation and abuse	Recalled the view that one substantiated case is one case too many; provide details concerning the Secretary-General's proposals on the findings of the related panel of experts; reiterated call for additional efforts to reduce the length of investigation time and to impose suitable disciplinary measures in cases of proven misconduct; provide details of the new accountability framework

Note: Observations and recommendations of the Advisory Committee on the implementation of the global field support strategy are not included in this summary table, since its most recent observations and recommendations are contained in its report on that subject (A/69/874).

Annex III

Redeployment of funds between and within expenditure groups in peacekeeping operations

(Thousands of United States dollars)

	MINURSO		*MINUSCA*				*MINUSMA*	
	2013/14		*2013/14*		*2014/15*		*2013/14*	
	Amount	*Percentage*	*Amount*	*Percentage*	*Amount*	*Percentage*	*Amount*	*Percentage*
I. Military and police personnel								
1. Military observers	–	–	–	–	–	–	–	–
2. Military contingents	–	–	(5 402.0)	-44.6	21 008.0	8.9	(55 095.0)	-20.3
3. United Nations police	–	–	–	–	–	–	(4 266.0)	-51.3
4. Formed police units	–	–	–	–	(310.0)	-0.8	1 575.0	5.3
Total, group I	**48.0**	**0.7**	**(5 402.0)**	**-44.6**	**20 698.0**	**7.0**	**(57 786.0)**	**-18.7**
II. Civilian personnel								
5. International staff	–	–	–	–	–	–	(17 827.0)	-29.1
6. National staff	–	–	–	–	–	–	(6 562.0)	-74.6
7. United Nations Volunteers	–	–	(267.0)	-79.2	–	–	555.0	25.0
8. General temporary assistance	–	–	(1 645.0)	-25.7	(8 171.0)	-350.9	24 257.0	100.0
9. Government-provided personnel	–	–	(180.0)	-98.9	–	–	–	–
Total, group II	**242.0**	**1.0**	**(2 092.0)**	**-30.3**	**(8 171.0)**	**-10.6**	**423.0**	**0.6**
III. Operational costs								
10. Civilian electoral observers	–	–	–	–	–	–	–	–
11. Consultants	–	–	–	–	–	–	49.0	79.4
12. Official travel	–	–	(61.0)	-3.7	–	–	8 120.0	495.2
13. Facilities and infrastructure	–	–	1 541.0	11.0	(12 949.0)	-11.9	32 466.0	43.9
14. Ground transportation	–	–	611.0	5.1	(6 342.0)	-25.8	(3 966.0)	-11.8
15. Air transportation	–	–	(5 211.0)	-95.5	3 010.0	5.3	6 809.0	12.3
16. Naval transportation	–	–	–	–	–	–	–	–
17. Communications	–	–	4 151.0	94.9	(308.0)	-3.7	5 286.0	39.6
18. Information technology	–	–	235.0	16.9	5 600.0	48.2	6 194.0	181.0
19. Medical	–	–	(14.0)	-9.3	–	–	(1 065.0)	-42.2
20. Special equipment	–	–	–	–	–	–	129.0	100.0
21. Other supplies, services and equipment	–	–	624.0	408.5	(1 538.0)	-4.1	3 341.0	9.3
22. Quick-impact projects	–	–	–	–	–	–	–	–
Total, group III	**(290.0)**	**-1.1**	**7 494.0**	**18.5**	**(12 527.0)**	**-4.9**	**57 363.0**	**26.0**

	MINUSTAH		MONUSCO		UNAMID		UNDOF			
	2013/14		2013/14		2013/14		2013/14		2014/15	
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
I. Military and police personnel										
1. Military observers	–	–	(4 681.0)	-9.2	3 350.0	32.5	–	–	–	–
2. Military contingents	(1 855.0)	-1.0	(13 049.0)	-2.4	(6 970.2)	-1.5	(2 436.0)	-7.8	(4 200.0)	-12.3
3. United Nations police	(855.0)	-1.6	3 653.0	16.4	(8 865.3)	-7.2	–	–	–	–
4. Formed police units	1 761.0	3.8	(273.0)	-1.0	342.4	0.5	–	–	–	–
Total, group I	**(949.0)**	**-0.3**	**(14 350.0)**	**-2.2**	**(12 143.1)**	**-1.8**	**(2 436.0)**	**-7.8**	**(4 200.0)**	**-12.3**
II. Civilian personnel										
5. International staff	(5 071.0)	-5.8	20 725.0	11.3	31 288.7	15.9	735.0	8.5	–	–
6. National staff	5 670.0	15.3	25 620.0	32.0	7 851.1	12.9	17.0	0.4	–	–
7. United Nations Volunteers	(414.0)	-4.2	2 287.0	8.1	(322.9)	-1.5	–	–	–	–
8. General temporary assistance	542.0	96.4	(344.0)	-2.2	(938.0)	-21.5	(935.0)	-41.4	–	–
9. Government-provided personnel	–	–	(244.0)	-3.8	208.0	67.9	–	–	–	–
Total, group II	**727.0**	**0.5**	**48 044.0**	**15.3**	**38 086.9**	**13.4**	**(183.0)**	**-1.2**	**–**	**–**
III. Operational costs										
10. Civilian electoral observers	–	–	–	–	–	–	–	–	–	–
11. Consultants	–	–	362.0	222.6	1 334.0	703.2	(1.0)	-4.9	–	–
12. Official travel	78.0	2.3	4 668.0	48.6	1 618.0	32.2	192.0	33.5	–	–
13. Facilities and infrastructure	(5 489.0)	-7.6	(8 403.0)	-10.0	(6 862.2)	-7.1	(11.0)	-0.1	4 200.0	60.3
14. Ground transportation	180.0	1.7	(645.0)	-2.3	2 450.1	16.3	840.0	36.5	–	–
15. Air transportation	30.0	–	(39 420.0)	-13.2	(32 362.5)	-16.5	–	–	–	–
16. Naval transportation	–	–	(200.0)	-8.4	220.0	100	–	–	–	–
17. Communications	(2 896.0)	-18.1	(3 324.0)	-14.8	(2 278.1)	-10.4	43.0	4.5	–	–
18. Information technology	627.0	8.7	3 999.0	32.6	5 256.5	38.4	247.0	33.7	–	–
19. Medical	3 368.0	180.3	(811.0)	-37.3	–	–	80.0	29.5	–	–
20. Special equipment	3 103.0	100.0	–	–	–	–	–	–	–	–
21. Other supplies, services and equipment	1 221.0	11.5	10 080.0	37.6	4 680.4	14.4	1 229.0	102.3	–	–
22. Quick-impact projects	–	–	–	–	–	–	–	–	–	–
Total, group III	**222.0**	**0.2**	**(33 694.0)**	**-6.9**	**(25 943.8)**	**-6.7**	**2 619.0**	**18.5**	**4 200.0**	**31.9**

	UNFICYP		UNIFIL				UNISFA		UNMIK	
	2013/14		2013/14		2014/15		2013/14		2013/14	
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
I. Military and police personnel										
1. Military observers	–	–	–	–	–	–	(550.0)	-6.4	–	–
2. Military contingents	(816.0)	-3.9	8 037.5	2.7	153.0	–	(635.0)	-0.5	–	–
3. United Nations police	30.0	1.1	–	–	–	–	20.0	2.2	–	–
4. Formed police units	–	–	–	–	–	–	–	–	–	–
Total, group I	**(786.0)**	**-3.3**	**8 037.0**	**2.7**	**153.0**	**–**	**(1 165.0)**	**-0.8**		
II. Civilian personnel										
5. International staff	(141.0)	-2.1	5 483.0	8.7	–	–	1 875.7	8.9	–	–
6. National staff	1 765.0	22.0	(12 863.3)	-38.6	–	–	235.0	17.9	253.0	2.7
7. United Nations Volunteers	–	–	–	–	–	–	–	–	–	–
8. General temporary assistance	(22.0)	-11.5	–	–	–	–	(1 000.0)	-60.6	–	–
9. Government-provided personnel	–	–	(21.0)	100	–	–	–	–	–	–
Total, group II	**1 602.0**	**10.8**	**(7 401.5)**	**-7.7**			**1 110.7**	**4.5**	**253.0**	**0.7**
III. Operational costs										
10. Civilian electoral observers	–	–	–	–	–	–	–	–	–	–
11. Consultants	3.0	5.7	18.0	28.3	(12.0)	-18.9	268.3	813.0	–	–
12. Official travel	(18.0)	-5.3	(139.1)	-15.2	(142.9)	-15.6	78.0	6.1	–	–
13. Facilities and infrastructure	(619.0)	-6.8	1 307.2	4.8	141.9	0.6	(3 161.3)	-5.0	–	–
14. Ground transportation	(283.0)	-10.2	3 259.6	39.7	–	–	3 101.0	34.9	–	–
15. Air transportation	(123.0)	-5.2	(2 289.5)	-37.8	–	–	(3 640.0)	-6.4	–	–
16. Naval transportation	–	–	(2 527.8)	-6.7	–	–	140.0	100.0	–	–
17. Communications	14.0	2.4	1 020.4	16.2	–	–	(1 035.0)	-19.1	(253.0)	-15.9
18. Information technology	88.0	12.3	(578.4)	-16.4	(52.0)	-1.1	3 454.0	115.7	–	–
19. Medical	20.0	–	315.6	28.3	–	–	–	–	–	–
20. Special equipment	25.0	100.0	(33.2)	100	–	–	–	–	–	–
21. Other supplies, services and equipment	77.0	15.8	(988.8)	-32.1	(88.0)	-3.1	849.3	3.7	–	–
22. Quick-impact projects	–	–	–	–	–	–	–	–	–	–
Total, group III	**(816.0)**	**-4.9**	**(636.0)**	**-0.7**	**(153.0)**	**-0.2**	**54.3**	**–**	**(253.0)**	**-2.9**

	UNMIL		UNAMISS		UNOCI		UNSOA		UNLB	
	2013/14		2013/14		2013/14		2013/14		2013/14	
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
I. Military and police personnel										
1. Military observers	280.0	4.0	1 044.8	14.0	661.0	6.6	–	–	–	–
2. Military contingents	1 207.0	0.7	21 900.4	10.1	612.0	0.2	–	–	–	–
3. United Nations police	(221.0)	-0.9	8 284.1	26.4	29.0	0.1	–	–	–	–
4. Formed police units	(3 021.0)	-8.3	1 475.7	–	(2 324.0)	-8.3	–	–	–	–
Total, group I	**(1 755.0)**	**-0.8**	**32 705.1**	**12.8**	**(1 022.0)**	**-0.3**	**(11 970.0)**	**-12.1**		
II. Civilian personnel										
5. International staff	(1 940.0)	-2.1	(3 984.4)	-2.2	804.0	1.0	–	–	(1 569.0)	-7.5
6. National staff	1 240.0	7.3	3 357.0	8.1	7 710.0	36.4	–	–	3 164.4	15.2
7. United Nations Volunteers	580.0	4.9	497.7	2.7	(820.0)	-9.5	–	–	–	–
8. General temporary assistance	–		(809.9)	-11.3	313.0	34.6	–	–	287.3	70.7
9. Government-provided personnel	120.0	7.8	(2 683.1)	-77.2	(1 017.0)	-57.7	–	–	–	–
Total, group II	**–**	**0.0**	**(3 622.6)**	**-1.5**	**6 990.0**	**6.3**	**4 829.3**	**10.7**	**1 882.8**	**4.5**
III. Operational costs										
10. Civilian electoral observers	–	–	–	–	–	–	–	–	–	–
11. Consultants	–		371.3	32.7	118.0	27.4	–	–	(162.3)	-23.6
12. Official travel	79.0	4.0	(1 035.9)	-12.6	1 958.0	56.0	–	–	5 000	0.4
13. Facilities and infrastructure	(1 573.0)	-4.5	4 653.4	4.3	8 261.0	20.4	–	–	(1 259.5)	-16.5
14. Ground transportation	(121.0)	-0.9	(11 791.4)	-32.9	(1 750.0)	-17.6	–	–	–	–
15. Air transportation	(508.0)	-1.0	(15 619.8)	-10.1	(9 529.0)	-17.1	–	–	–	–
16. Naval transportation	–	–	(6 116.5)	-86.9	177.0	2 950.0	–	–	–	–
17. Communications	(710.0)	-11.5	(5 603.5)	-27.3	(2 546.0)	-30.1	–	–	(919.7)	-13.7
18. Information technology	627.0	13.1	3 660.1	29.4	1 840.0	45.3	–	–	389.1	4.9
19. Medical	458.0	43.3	450.0	23.8	(103.0)	-5.1	–	–	(47.1)	-13.1
20. Special equipment	1 755.0	100.0	–	–	4 173.0	100.0	–	–	–	–
21. Other supplies, services and equipment	1 748.0	37.4	2 805.4	4.2	(8 580.0)	-27.3	–	–	111.7	8.2
22. Quick-impact projects	–	–	(855.4)	-42.8	13.0	0.7	–	–	–	–
Total, group III	**1 755.0**	**1.5**	**(29 082.4)**	**-6.9**	**(5 968.0)**	**-3.8**	**7 140 700**	**2.4**	**(1 882.8)**	**-7.1**

Annex IV

Planned and actual expenditure for mine-action activities, 2011/12 to 2015/16

(Thousands of United States dollars)

	2011/12		2012/13		2013/14		2014/15		2015/16
Mission	*Apportionment*	*Expenditure*	*Apportionment*	*Expenditure*	*Apportionment*	*Expenditure*	*Apportionment*	*Expenditure*[a]	*Proposed resources*
MINURSO	2 306.9	2 306.9	2 894.3	2 894.3	3 100.0	3 100.0	3 128.6	2 815.7	3 189.2
MINUSCA	–	–	–	–	–	–	–	5 464.6	–
MINUSMA	–	–	1 666.7	20 010.0	20 000.0	20 000.0	28 091.0	25 400.0	55 000.0
MINUSTAH	–	–	–	–	–	303.3	–	1 500.0	–
MONUSCO	5 187.5	6 440.5	5 187.5	6 847.5	5 187.5	5 187.5	2 711.6	2 150.0	2 725.4
UNAMID	10 715.0	10 715.0	9 515.0	9 515.0	9 515.0	9 515.0	9 119.9	7 350.0	8 600.0
UNDOF	3.5	3.6	3.5	3.4	3.5	3.6	3.5	–	3.5
UNFICYP	–	–	–	–	–	–	–	–	–
UNIFIL	1 431.5	1 431.5	1 294.0	1 294.0	1 215.4	1 215.4	1 330.7	1 197.6	1 507.3
UNISFA	6 731.9	12 641.9	16 368.3	16 368.4	18 227.6	17 252.4	25 445.5	22 901.0	25 445.5
UNMIK	–	–	–	–	–	14.0	–	–	–
UNMIL	–	–	–	–	1 648.6	1 648.6	–	–	–
UNMIS	1 447.1	1 442.7	–	–	–	–	–	–	–
UNMISS	–	33 833.8	40 441.4	40 683.4	40 001.0	40 000.5	39 545.2	33 445.2	38 400.0
UNMIT	–	–	–	–	–	–	–	–	–
UNOCI	5 000.0	5 000.0	7 376.9	7 376.9	5 247.2	5 247.2	5 225.0	4 702.5	5 225.0
UNSMIS	–	1 071.0	–	357.0	–	–	–	–	–
UNSOA	19 855.5	22 355.5	42 400.0	45 100.2	42 400.0	42 400.0	42 400.0	38 160.0	42 400.0
Total	**52 678.9**	**97 242.4**	**127 147.6**	**150 450.1**	**146 545.8**	**145 887.6**	**157 001.0**	**145 086.6**	**182 495.9**

[a] As at 31 March 2015.